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ADA American Dental Association

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The Bureau of Economic and Behavioral Research

The 1990 Survey of Dental Practice

Income from the Private Practice of Dentistry

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I. INTRODUCTION

The 1990 Survey of Dental Practice updates the series of surveys that have been conducted by the American Dental Association's Bureau of Economic and Behavioral Research since the early 1950s on a yearly or biyearly basis. This survey is sent to general practitioners and specialists across the country for the purpose of compiling reliable statistical information on the private practice of dentistry in the United States.

As in prior years, the questions on the 1990 Survey of Dental Practice investigate such practice characteristics as the number and frequency of patient visits, work schedules of dentists and staff, auxiliary employment and wages, expenses, and net and gross income. The 1990 version also investigates the relationship of gross billings to gross receipts and examines manpower needs for auxilliaries.

This report analyzes the income of private practitioners. The level and growth of dental incomes are indicators of the economic health of dental practice and are important considerations for individuals contemplating entry into the dental profession. Among other factors, this income is influenced by dental fees, practice expenses, the amount and mix of services rendered, and the market conditions for dental services. In 1989, the nation spent about 31.4 billion dollars for dental services, representing about 5.2% of the total amount spent by the nation for all health services.[1] Since 91.7% of professionally active dentists are private practitioners[2], these expenditures represent the gross income earned largely by private practicing dentists.

Both net and gross income figures are examined here. Gross income is represented by gross billings reported for the practice for the year 1989. Net income is defined as the dentist's personal income after practice expenses and before the payment of personal income taxes. In unincorporated practices, the net income should equal the difference between the gross income of the practice and the expenses of operating the practice. In incorporated practices, net income is included as a practice expense.

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[1] Source: Office of the Actuary, Health Care Financing Administration, U.S. Department of Health and Human Services, December 20, 1990 press release.

[2] 1987 Distribution of Dentists, Bureau of Economic and Behavioral Research, American Dental Assocation.

A. Survey Methodology

The 1990 Survey of Dental Practice followed the form of the 1989 Survey of Dental Practice; both surveys were condensed versions of the more detailed ("long-form") 1988 Survey of Dental Practice. As in prior years, the 1990 survey was sent to approximately four percent of dentists who were known to be actively engaged in the private practice of dentistry in the United States.

Sampling

The population consisted of 137,817 dentists who, based on the 1987 Distribution of Dentists, were known to be in private practice on either a full- or part-time basis.

The Distribution of Dentists is a dental census that is conducted periodically by the Bureau of Economic and Behavioral Research of the American Dental Association. Although the 1987 distribution was the most recent complete census at the time the sample was drawn, the sampling frame is updated periodically by adding information about recent graduations, retirements, and deaths when available. Dentists with an unknown practice type were included in the sampling frame.

The frame was ordered by type of practice (general practitioner or specialist) and then by dental school and graduation year. A random sample was selected of general practitioners and specialists. Since specialists comprise a small percentage of the dental population, they were oversampled to ensure adequate numbers for statistical analysis (that is, the proportion of specialists in the sample is higher than the percentage of specialists in the population). Please note that the sample was drawn in order to make statements about "general practitioner" and "specialist" groups. For any given specialty, there may not be enough respondents to make reliable statements about that specialty.

Data Collection

The 1990 Survey of Dental Practice was initially mailed in February, 1990. Two follow-up mailings to non-respondents were sent in March and April, 1990. A telephone follow-up to non-respondents was conducted in May and June, 1990. Coding, hand-editing, and computer processing were completed in August, 1990. The final response rate was computed after the individuals who were either retired, disabled, deceased, not in private practice, or had unknown addresses were eliminated from the sample. The adjusted sample size was used to calculate the final response rate of 55.1%.

Weighting the Sample

Since the proportion of specialists in the sample is higher than the actual percentage in the dental population, it is necessary to account for this imbalance when making statements about the total dental population. This correction is accomplished by developing and applying a weighting factor to each sampled dentist.

Weights were calculated for general practitioners and specialists separately, by dividing the percentage of each in the population by the percentage in the sample. General practitioners represent eighty percent of the population while specialists account for the remaining twenty percent. The percentage of general practitioners in the sample was 66.7%, of specialists, 33.3%.

The weights were computed as follows:

General Practitioner	.80/.6668312 = 1.199704
Specialist	.20/.3331684 = 0.600297

These weights were employed in the calculations of statistics for cases in which general practitioners and specialists were combined (i.e., when statements were made about "all" of a given type of dentist). The weights were also used when percentages of dentists in various categories were computed. In these cases, the totals as well as the percentages are weighted, making the totals smaller or larger than those for the actual sample.

B. General Characteristics of Private Practice Dentistry in the United States, 1989

Of all the nation's dentists who work in the private practice of dentistry, 98.6% do so as a primary occupation. Most (94.1%) work only in a primary practice, 4.5% work in both a primary and secondary practice, while 1.4% work in private practice as a secondary occupation only. Of the dentists working in private practice as a secondary occupation only, 38.6% work primarily as dental school faculty, 17.1% work as state or local government employees, and about ten percent each are interns or residents (10.0%) or work as hospital staff (12.9%). Approximately 5.7% work in the armed forces, and the same percentage (5.7%) work for a health or dental organization. Less then three percent (2.9%) are students in non-dental fields. A primary occupation unrelated to dentistry was reported by 7.1% of private practitioners.

Slightly more than half (54.4%) of the nation's private practitioners are under the age of 45, 20.1% are under the age of 35, and 12.9% are 60 years of age or older. Just under three quarters of current private practitioners (70.3%) graduated from dental school since 1965, and 45.1% have graduated since 1975. Ten percent (10.7%) graduated in 1985 or later. Dentists in private practice are distributed relatively equally among the four major

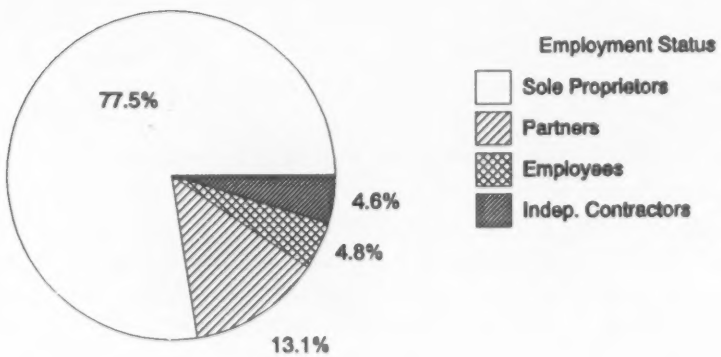
United States census divisions. About 24.9% are located in the northeast, 24.9% in the north central, 28.0% in the south, and 22.3% in the west.

Most private practitioners (82.0%) practice dentistry on a full-time basis (thirty-two hours per week or more). About 42.2% of the private practitioners reported having worked forty hours or more per week. On an annual basis, 70.1% of the private practitioners worked sixteen hundred hours or more, while 30.0% worked two thousand hours or more.

As Figure 1 shows, the majority of dentists in private practice (90.6%) are owners of their practices. Of these, 48.7% are sole proprietors in unincorporated practice, 28.8% are sole shareholders in an incorporated dental practice, 5.4% are partners in an unincorporated practice, and 7.7% are partners in an incorporated practice. About 9.4% of private practitioners are nonowners - 4.8% are employed as associates on a salary, commission, or percentage basis (3.2% in incorporated and 1.6% in unincorporated practices) and 4.6% are employed as independent contractors.

Figure 1

Percentage Distribution for
Employment Status of Dentists, 1989



The solo dental practice is the most typical size of private practice. About 66.8% of the nation's private practitioners are working in a practice with no other dentists, while 19.9% are working in a practice with one other dentist, and 13.3% with two or more dentists.

II. INCOME FROM THE PRIVATE PRACTICE OF DENTISTRY

A. General

The information presented in this report is drawn from the results of the 1990 Survey of Dental Practice and is restricted to dentists who reported that they were in private practice as a primary occupation and had been in their current practice for at least one year. Dentists were asked to report their net income earned from all private practices as well as any income earned from other sources in dentistry (e.g., teaching, consulting, hospitals). All dentists reported their net income before personal taxes. Gross income is, in all cases, representative of a *practice's* annual billings, and not representative of any one dentist's production in that practice. The one exception is the case of the solo practice, where the one dentist does produce all income for the practice. Nevertheless, even in this case, gross income represents practice billings and net income represents personal income after practice expenses. The reader is cautioned that in all other cases, a transition cannot be easily made from a dentist's net income to the gross income of the practice. In all group practices, any one dentist's net income does not have a direct relationship to the gross income of the practice as all dentists in the practice may be earning at different levels.

Three different estimates of net income are contained in this report: (1) net income from the primary private practice, (2) total net income from private practices, and, (3) total net income from all dental sources. "Primary Private Practice" net income is drawn from the practice in which the dentist spends the most time or which the dentist considers his main practice. "Total from Private Practice" net income represents the sum of net incomes from the primary and any secondary private practices in which the dentist participates. "Total from Dentistry" net income includes net income from a primary practice, net income from any secondary private practices, and any income derived from other dental sources, such as teaching in a dental school or working as a hospital staff dentist.

B. Net Income of Independent Dentists

Independent dentists are defined as owners in the practice, and can be sole proprietors or partners in either incorporated or unincorporated practices. Owners of incorporated practices are also called shareholders. Independent dentists comprise 90.6% of the private practitioners in the United States, 91.1% of those in private practice as a primary occupation, and 92.4% of those who have been in their primary private practice for at least one year.

B 1. Income by Source

The 1989 net income of independent dentists is reported in Table 1. Reported income averaged: $91,220 for primary private practice, $92,170 for all private practices, and $92,970 for all dentistry incomes. From the primary private practice, one quarter of independent dentists earned under $52,000, and one quarter earned over $116,000. Half of independent private practitioners earned at least $80,000 in 1989. Income from the primary practice represents an average of 97.7% of total dental income.

Table 1: Net Income of Independent Dentists by Source of Dental Income, 1989

Source of Net Income	*Mean*	*1st Q*[1]	*Median*	*3rd Q*[1]	*S.D.*[1]	*n*[1]
Primary Private Practice	$91,220	$52,000	$80,000	$116,000	$58,540	2,111
Total from Private Practice	92,170	53,430	80,000	120,000	58,670	2,106
Total from Dentistry	92,970	55,000	80,000	120,000	58,740	2,064

Source: American Dental Association, 1990 Survey of Dental Practice.

Table 2 details the net income levels of independent general practitioners and specialists. Due to the sampling structure of this survey, data for any of the individual specialties would not be reliably representative of that specialty. The individual specialties are not addressed in this report.

Examining primary practice income, one half of the general practitioners earned at least $75,000 and one half of the specialists earned at least $110,000. Approximately one quarter of general practitioners reported an annual net income under $50,000 and approximately one quarter reported an income over $103,000. Among specialists, one quarter earned less than $75,000 and one quarter earned over $165,500. The average general practitioner's salary, $82,510, is 36.2% less than the average specialist's salary of $129,330. Primary practice earnings represented an average of 97.9% of a general practitioner's total dental income and 96.7% of a specialist's total dental income.

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[1] Throughout this report the following abbreviations are used to refer to statistical estimates: "1st Q" for the first quartile, "3rd Q" for the third quartile, "S.D." for the standard deviation, and "n" for the number of respondents. Please see section III for definitions of all statistical terms.

Table 2: **Net Income of Independent General Practitioners and Specialists by Source of Dental Income, 1989**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
General Practitioners						
Primary Private Practice	$82,510	$50,000	$75,000	$103,000	$47,850	1,449
Total from Private Practice	83,310	50,000	75,000	105,000	48,130	1,446
Total from Dentistry	84,110	50,000	75,000	105,000	48,020	1,431
Specialists						
Primary Private Practice	129,330	70,000	110,000	165,500	80,090	662
Total from Private Practice	130,950	75,000	110,000	170,000	79,450	660
Total from Dentistry	132,980	77,650	114,000	170,000	79,880	633

Source: American Dental Association, 1990 Survey of Dental Practice.

Technical Note: Net Income of Specialists

The 1990 Survey of Dental Practice: Income from the Private Practice of Dentistry is the updated version of a report that has been produced since 1982. The report documents statistical results about income from the private practice of dentistry. The 1990 results are presented in an expanded format as compared to prior years, however, all information presented in earlier reports is maintained.

The 1990 report contains estimates of 1989 earnings of all dentists, general practitioners, and specialists in private practice. According to the 1990 survey, the 1989 average net income for independent specialists from their primary private practice was estimated to be $129,330, while the median net income was reported at $110,000. These figures were higher than the corresponding 1988 average of $119,300 and median of $100,000 reported in the 1989 Survey of Dental Practice analysis.

The 1989 average specialist income of $129,330 represents an 8.4% increase over the 1988 average, a 14.0% increase over the 1987 average, a 32.0% increase over the 1986 average and a 25.0% increase over the 1985 average. This yearly variation in average income is due primarily to the survey methodology. A random sample of all specialists combined is selected with no account taken for individual dental specialties. While specialists are oversampled, the total number of specialists responding to the income included 459 in the 1986 survey, 462 in the 1987 survey, 312 in the 1988 survey, 605 in the 1989 survey, and 662 in the 1990 survey. The corresponding number of general practitioner respondents included 1,352 in the 1986 survey, 1,444 in the 1987 survey, 993 in the 1988 survey, 1,415 in the 1989 survey, and 1,449 in the 1990 survey. The smaller number of specialists means, among other things, that the averages are more sensitive to large and/or small values.

The group, "specialists," has a greater potential for variation in average income across years than does the category "general practitioners" due to income variation over the different specialties. As a result of this variation among specialty types and of the relatively smaller sample of specialists, the sampling error, (i.e., the error resulting from the fact that the survey is sent to a sample rather than to the entire population of specialists) is greater among specialists than general practitioners. A degree of confidence measuring the accuracy with which the average income of the sample reliably estimates the average income of all specialists can be determined by examining the sample size and the variation in reported specialist incomes. In addition, the accuracy of the mean can be measured by computing an interval around the mean; this interval is also influenced by the amount of variation in the reported specialist incomes and by the number of respondents. The intervals shown below are based on two standard errors of the mean income.

Specialist Income from a Primary Private Practice

Survey Year	Income Year	Mean Income	Size of Interval
1986	1985	$103,390	+/- $5,719
1987	1986	97,920	+/- 5,279
1988	1987	113,460	+/- 7,466
1989	1988	119,300	+/- 6,040
1990	1989	129,330	+/- 6,101

This table shows that the average income of specialists in the income year 1989 is estimated to be $129,330 plus or minus (+/-) $6,101. Thus, based on the size of the sample drawn and the variation in income reported by specialists, we can be reasonably confident that the average 1989 income of private practicing specialists in the United States falls in a range of $123,229 - $135,431, a spread of about twelve thousand dollars.

B 2. Income by age group

Table 3 details the relationship between earnings and experience. In general, income increases with experience in practicing dentistry. However, the lower incomes associated with both starting and retiring from a practice are related to the occurrence of a peak in earnings among middle aged dentists.

Table 3: **Net Income of Independent Dentists by Age and Source of Dental Income, 1989**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Age group						
Under 30	$49,060	$29,000	$45,000	$64,000	$32,320	43
30-34	74,560	40,000	65,000	97,310	49,900	254
35-39	94,960	60,000	80,000	120,000	60,030	376
40-44	103,470	60,000	90,000	125,000	62,010	400
45-49	106,560	65,000	98,000	130,000	61,640	317
50-54	95,610	60,000	82,000	120,000	56,840	232
55-59	94,830	60,000	86,000	120,000	55,350	215
60-64	79,840	50,000	70,000	100,000	45,590	147
65 +	56,580	29,000	50,000	70,000	47,200	127
Total from Private Practice						
Age group						
Under 30	53,220	32,000	47,000	65,000	31,630	43
30-34	76,630	42,000	65,400	98,000	52,640	254
35-39	96,760	60,000	82,000	124,000	60,470	376
40-44	104,530	60,000	90,000	130,000	61,770	399
45-49	107,990	65,000	100,000	130,000	63,040	315
50-54	95,910	59,000	82,000	120,000	56,940	231
55-59	93,310	60,000	86,000	120,000	51,050	214
60-64	79,840	50,000	70,000	100,000	45,590	147
65 +	56,580	29,000	50,000	70,000	47,200	127
Total from Dentistry						
Age group						
Under 30	54,760	32,000	47,000	65,630	32,010	43
30-34	77,710	43,000	67,000	98,000	52,500	252
35-39	97,830	60,000	84,000	125,000	60,370	370
40-44	105,160	60,100	90,000	130,000	62,990	388
45-49	108,600	66,000	100,000	130,000	62,470	311
50-54	96,270	59,000	84,000	120,000	57,620	226
55-59	93,960	62,000	86,000	118,000	49,440	204
60-64	81,290	52,000	72,000	100,000	46,090	145
65 +	57,690	29,000	50,000	72,000	47,870	125

Source: American Dental Association, 1990 Survey of Dental Practice.

As expected, the lowest average incomes occured among dentists with the least and most experience, that is, among dentists under thirty and dentists sixty-five years of age and older. Highest incomes were earned by dentists in their forties and early fifties. The average percentage of total income accounted for by primary practice income ranged from 88.9% among dentists under thirty, to 99.4% among dentists aged fifty to fifty-four. Tables 4A and 4B present age group analyses for general practitioners and specialists.

Table 4A: Net Income of Independent General Practitioners by Age and Source of Dental Income, 1989

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Age group						
Under 30	$49,620	$29,000	$45,000	$65,000	$30,520	39
30-34	70,250	39,750	62,750	90,000	43,570	194
35-39	88,790	58,250	77,500	115,000	51,330	280
40-44	89,140	59,750	80,000	108,000	44,960	253
45-49	96,860	60,000	90,500	120,000	51,980	205
50-54	83,590	50,380	75,500	100,000	42,980	144
55-59	88,420	55,000	82,660	110,000	49,300	139
60-64	75,300	50,000	70,000	96,500	41,600	101
65 +	50,880	26,040	49,860	70,000	33,640	94
Total from Private Practice						
Age group						
Under 30	53,620	32,000	47,000	65,640	30,120	39
30-34	72,070	40,000	65,000	90,000	46,840	194
35-39	90,260	59,010	78,000	120,000	52,060	280
40-44	89,920	60,000	80,000	108,000	44,590	252
45-49	98,690	60,000	94,500	120,000	54,660	204
50-54	83,590	50,380	75,500	100,000	42,980	144
55-59	86,270	55,000	82,330	110,000	42,440	138
60-64	75,300	50,000	70,000	96,500	41,600	101
65 +	50,880	26,040	49,860	70,000	33,640	94
Total from Dentistry						
Age group						
Under 30	55,230	32,000	47,000	70,000	30,470	39
30-34	72,750	40,000	65,000	90,000	46,520	194
35-39	91,520	60,000	80,000	120,000	52,150	277
40-44	90,050	60,000	81,030	108,000	44,300	248
45-49	99,560	60,000	95,000	120,000	55,010	203
50-54	83,840	52,150	75,500	100,000	43,010	144
55-59	87,730	56,900	85,000	110,000	40,520	133
60-64	76,630	50,500	70,000	98,750	41,610	100
65 +	51,630	25,700	50,000	70,000	34,450	93

Source: American Dental Association, 1990 Survey of Dental Practice.

General practitioners and specialists show similar income shifts across the age groups. Peak income levels among specialists occurred among dentists aged forty to forty-four, while general practitioners evidenced the highest income levels among dentists aged forty-five to forty-nine. General practitioners and specialists in their forties earned nearly thirty percent more than their counterparts aged thirty to thirty-four.

Table 4B: Net Income of Independent Specialists by Age and Source of Dental Income, 1989

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	4
30-34	$102,420	$50,000	$94,500	$120,080	$66,820	60
35-39	130,900	70,000	120,000	168,750	81,860	96
40-44	152,740	90,000	140,000	200,000	85,910	147
45-49	142,050	81,000	126,650	179,500	80,490	112
50-54	134,950	76,750	112,000	181,530	78,590	88
55-59	118,260	70,000	100,000	145,000	70,110	76
60-64	99,780	60,000	84,500	137,000	55,240	46
65 +	89,030	35,500	65,000	101,000	82,260	33
Total from Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	4
30-34	106,090	55,500	99,250	120,080	66,530	60
35-39	134,660	86,250	120,000	173,750	80,230	96
40-44	154,580	90,000	140,000	200,000	85,060	147
45-49	142,140	85,000	125,000	180,000	79,890	111
50-54	136,690	85,000	114,000	183,700	78,180	87
55-59	118,860	70,000	100,000	148,750	70,100	76
60-64	99,780	60,000	84,500	137,000	55,240	46
65 +	89,030	35,500	65,000	101,000	82,260	33
Total from Dentistry						
Age group						
Under 30[1]	--	--	--	--	--	4
30-34	110,870	63,750	100,000	132,750	65,470	58
35-39	135,410	90,000	120,000	173,100	79,890	93
40-44	158,660	90,000	150,000	200,000	87,960	140
45-49	142,560	86,200	125,000	179,500	77,080	108
50-54	139,900	88,750	119,150	188,750	79,740	82
55-59	117,300	70,000	100,000	149,200	70,150	71
60-64	102,020	60,000	88,000	138,000	57,090	45
65 +	92,900	39,000	70,500	101,750	82,050	32

Source: American Dental Association, 1990 Survey of Dental Practice.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

B 3. Income by time in practice

Dental income has been examined with regard to the amount of time spent in the practice. In 1989, independent dentists in private practice averaged 37.9 hours per week in the practice and 33.6 of those hours in the treatment of patients. On a yearly basis, private practitioners averaged 1,815.7 hours in the primary practice and 1,610.4 hours treating patients.[1] Table 5 presents information on weekly and annual work schedules. Table 6 addresses income earned by hours worked.

Table 5: **Time Spent by Independent Dentists in Private Practice, Percentage Distribution by Hours Worked, 1989**

	All Dentists		General Practitioners		Specialists	
Hours Per Week	*Percent*	*n*	*Percent*	*n*	*Percent*	*n*
Less than 20	1.4%	37	1.4	29	1.7	8
20-29	8.7	221	8.0	164	11.6	57
30-39	47.0	1,202	47.6	984	44.3	218
40-49	32.7	836	33.3	687	30.1	148
50 or more	10.2	262	9.8	202	12.3	61
Total	100.0	2,558	100.0	2,066	100.0	492
Hours Per Year						
Less than 1,000	3.9%	99	3.5	73	5.4	26
1,000-1,499	14.1	360	13.1	271	18.0	89
1,500-1,999	51.0	1,305	51.7	1,068	48.2	237
2,000-2,499	23.8	608	24.3	503	21.3	105
2,500 or more	7.3	186	7.3	151	7.1	35
Total	100.0	2,558	100.0	2,066	100.0	492

Source: American Dental Association, 1990 Survey of Dental Practice.

During 1989, 10.1% of independent dentists in private practice averaged less than thirty hours per week in the practice, while 47.0% spent thirty to thirty-nine hours and 42.9% spent forty or more hours in their primary practice weekly. Annually, 18.0% worked less than fifteen hundred hours, and slightly less than one third (31.1%) worked two thousand hours or more per year.

[1] Annual hours were determined by multiplying weeks worked per year by hours worked per week. A dentist working 40 hours per week for 50 weeks works 2,000 hours annually.

In Table 6, dentists are split into groups of full- and part-time workers. Full-time is defined as working thirty-two or more hours weekly or sixteen hundred (thirty-two hours times fifty weeks) or more hours annually. (Dentists were asked to exclude vacation time from the reported work weeks.) Among independent dentists, 15.5% worked less than thirty-two hours per week and 27.2% worked less than sixteen hundred hours annually. Among general practitioners, the percentage of part-time dentists was 14.3% on a weekly basis and 26.1% on an annual basis. Twenty percent (20.1%) of specialists worked part-time on a weekly basis, and 31.8% worked part-time on an annual basis.

Table 6: Net Income, Age, and Hours Worked of Independent Dentists by Hours Worked and Source of Dental Income, 1989

Hours per Week	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Less than 32 hours:						
Primary Private Practice	$71,130	$35,000	$58,000	$90,000	$56,280	334
Total from Private Practice	76,090	36,000	60,000	100,000	59,700	332
Total from Dentistry	78,110	37,000	65,000	100,000	59,480	323
Dentist Age	51.4	41.0	51.0	62.0	13.0	412
Hours worked per week	25.5	24.0	28.0	30.0	5.1	412
32 hours or more:						
Primary Private Practice	94,760	58,000	82,000	120,000	58,250	1,777
Total from Private Practice	94,990	58,000	82,000	120,000	58,020	1,774
Total from Dentistry	95,560	60,000	84,000	120,000	58,230	1,741
Dentist Age	45.1	37.0	43.0	52.0	10.2	2,130
Hours worked per week	40.1	35.0	40.0	44.0	7.1	2,130
Hours Per Year						
Less than 1,600 hours:						
Primary Private Practice	82,820	40,000	70,000	105,000	60,340	586
Total from Private Practice	86,150	45,000	74,000	110,000	62,230	583
Total from Dentistry	87,770	48,000	75,000	114,500	62,680	572
Dentist Age	50.0	40.0	49.0	59.0	12.2	710
Hours worked per year	1296.9	1176.0	1404.0	1536.0	300.7	710
1,600 hours or more:						
Primary Private Practice	94,310	58,000	80,000	120,000	57,540	1,525
Total from Private Practice	94,380	58,000	80,400	120,000	57,100	1,523
Total from Dentistry	94,880	59,500	82,000	120,000	57,060	1,492
Dentist Age	44.6	36.0	43.0	52.0	10.1	1,832
Hours worked per year	2009.4	1750.0	1920.0	2160.0	350.4	1,832

Source: American Dental Association, 1990 Survey of Dental Practice.

As expected, income from private practice was lower among dentists working fewer hours in the practice. This was the case for both hours per week and hours per year. It is still the case, however, that dentists working in a primary private practice earn most of their annual net income from that primary practice, although the percentage is slightly lower for dentists working fewer hours. Independent dentists working fewer hours per week earn an average of 94.7% of their annual income from the primary practice. Those working more hours earn 98.8% from the primary practice.

Tables 7A and 7B detail net income by hours worked for general practitioners and specialists.

Table 7A: Net Income, Age, and Hours Worked of Independent General Practitioners by Hours Worked and Source of Dental Income, 1989

Hours per Week	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Less than 32 hours:						
Primary Private Practice	$62,030	$30,000	$50,000	$80,000	$45,820	199
Total from Private Practice	67,120	33,500	55,000	85,000	51,870	199
Total from Dentistry	69,350	33,640	56,500	90,000	52,690	196
Dentist Age	52.1	41.0	52.0	63.0	13.8	247
Hours worked per week	25.4	24.0	26.0	30.0	5.4	247
32 hours or more:						
Primary Private Practice	85,770	54,080	76,580	108,000	47,370	1,250
Total from Private Practice	85,900	55,000	76,630	108,000	47,010	1,247
Total from Dentistry	86,460	55,000	78,000	108,000	46,830	1,235
Dentist Age	44.9	36.0	43.0	52.0	10.4	1,475
Hours worked per week	40.0	35.0	40.0	44.0	6.9	1,475
Hours Per Year						
Less than 1,600 hours:						
Primary Private Practice	72,890	40,000	67,000	97,500	46,640	372
Total from Private Practice	76,070	40,000	70,000	100,000	50,180	371
Total from Dentistry	77,450	40,000	70,000	100,000	50,450	367
Dentist Age	50.4	40.0	49.0	60.0	12.8	449
Hours worked per year	1300.4	1200.0	1428.0	1536.0	309.8	449
1,600 hours or more:						
Primary Private Practice	85,830	54,000	76,000	108,000	47,830	1,077
Total from Private Practice	85,810	54,100	76,000	108,000	47,140	1,075
Total from Dentistry	86,410	55,000	77,000	108,000	46,950	1,064
Dentist Age	44.3	36.0	42.0	52.0	10.2	1,273
Hours worked per year	2008.6	1750.0	1920.0	2160.0	344.4	1,273

Source: American Dental Association, 1990 Survey of Dental Practice.

Table 7B: Net Income, Age, and Hours Worked of Independent Specialists by Hours Worked and Source of Dental Income, 1989

Hours per Week	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Less than 32 hours:						
Primary Private Practice	$97,920	$50,000	$77,000	$116,310	$77,090	135
Total from Private Practice	102,932	51,350	90,000	120,000	76,520	133
Total from Dentistry	105,120	58,000	90,000	120,000	74,160	127
Dentist Age	49.2	40.5	49.0	57.5	11.3	165
Hours worked per week	25.6	22.0	27.0	30.0	4.7	165
32 hours or more:						
Primary Private Practice	137,380	84,000	120,000	175,000	78,920	527
Total from Private Practice	138,020	85,000	120,000	175,000	78,690	527
Total from Dentistry	139,980	85,000	120,050	176,750	79,810	506
Dentist Age	46.0	39.0	45.0	52.0	9.1	655
Hours worked per week	40.7	36.0	40.0	44.0	7.3	655
Hours Per Year						
Less than 1,600 hours:						
Primary Private Practice	117,340	56,750	100,000	150,000	86,880	214
Total from Private Practice	121,440	60,000	100,000	150,000	85,800	212
Total from Dentistry	124,710	63,750	103,000	151,500	86,230	205
Dentist Age	48.9	41.0	48.0	56.0	10.5	261
Hours worked per week	28.7	25.0	30.0	32.0	5.6	261
1,600 hours or more:						
Primary Private Practice	135,060	80,000	120,000	173,850	76,070	448
Total from Private Practice	135,456	80,000	120,000	173,850	75,970	448
Total from Dentistry	136,940	82,500	120,000	175,000	76,440	428
Dentist Age	45.6	39.0	44.0	52.0	9.1	559
Hours worked per week	41.9	36.0	40.0	45.0	7.3	559

Source: American Dental Association, 1990 Survey of Dental Practice.

As is shown in the tables, dentists working part-time weekly or annually tend to be older, rather than younger, dentists. The average age of all independent dentists is 46.0 years (median age is 44.0 years), compared to 51.4 years for all dentists working less than thirty-two hours per week, and 45.1 years for dentists working thirty-two hours or more. This pattern holds among general practitioners but is less pronounced among specialists.

This may reflect the decision of older dentists to scale down their practice time in anticipation of retirement and the decision of younger dentists to work longer hours to build up a practice. Although not shown in these tables, 14.6% of independent dentists are less than thirty-five years old, and, of these dentists, only 13.0% worked less than thirty-two hours per week while 56.8% worked forty hours per week or more. Similarly, only 19.6% of the dentists under thirty-five years of age worked less than sixteen hundred

hours per year and 45.3% worked two thousand or more hours per year. About 23.8% of independent private practitioners are fifty-five years of age or older. Of this group, 27.4% worked less than thirty-two hours per week and 41.4% worked less than sixteen hundred hours per year.

Since dental market conditions were not examined, we cannot tell whether some dentists are working greater or fewer hours because of a surplus or lack of patients or patient visits.

B 4. Income by employment status

Independent dentists - dentists who own or share in the ownership of a practice - have four practice options. They may practice as sole proprietors (i.e., one owner) or partners in an unincorporated or incorporated practice. (In prior reports, independent dentists in incorporated practices were grouped together and called "shareholders" regardless of whether they were the sole proprietor of the practice or shared ownership with partners.) Table 8 contains the distribution of independent dentists in private practice by type of practice.

Table 8: **Percentage Distribution of Independent Dentists by Current Employment Status and Initial Employment Status in the Current Primary Practice, 1989**

Current Employment Status	*Percent*	*n*
Sole proprietor, unincorporated	53.3%	1,364
Partner, unincorporated	5.8	147
Sole proprietor, incorporated	32.3	827
Partner, incorporated	8.6	220
Total	100.0	2,558
Initial Employment Status in the Current Practice		
Sole proprietor, unincorporated	70.7	1,603
Partner, unincorporated	6.5	149
Employee, unincorporated	4.7	107
Sole proprietor, incorporated	8.7	199
Partner, incorporated	2.6	59
Employee, incorporated	3.1	70
Independent contractor	3.7	83
Total	100.0	2,270

Source: American Dental Association, 1990 Survey of Dental Practice.

Most independent private practitioners (85.6%) are sole proprietors; just over half of the independents (53.3%) practice in unincorporated practices and approximately one third (32.3%) are in incorporated practices. A substantially lower percentage of owners are partners (14.4%). Only 5.8% of independent dentists share ownership in an unincorporated practice, and only 8.6% share ownership in incorporated practices.

Table 8 also provides information on the initial status of these dentists in the practice they now own. Most current owners (88.7%) started as owners, 79.5% as sole proprietors and 9.2% as partners. Only 7.8% of current independent dentists started as employees in the same practice. Even fewer (3.5%) started as independent contractors to the practice they now own.

Table 9 contains data on the current status of independent practitioners according to their initial employment status in the practice

Table 9: **Current Employment Status of Independent Dentists by Initial Employment Status in the Current Practice, 1989**

	Current Employment Status				
Initial Employment Status in the Current Practice	Unincorporated		Incorporated		
	Sole Proprietor	Partner	Sole Proprietor	Partner	Total
Unincorporated:					
Sole proprietor	66.1%	1.6%	29.5%	2.8%	100.0%
Partner	21.4	48.8	12.1	17.7	100.0
Employee	37.1	15.2	30.9	16.8	100.0
Incorporated:					
Sole proprietor	12.7	0.6	81.0	5.7	100.0
Partner	8.1	0.0	18.2	73.7	100.0
Employee	20.7	3.4	29.3	46.6	100.0
Independent contractor	42.5	19.4	11.5	26.6	100.0

Source: American Dental Association, 1990 Survey of Dental Practice.

Of the dentists who started as sole proprietors in unincorporated practices, 66.1% continue to operate in this form, 29.5% have incorporated their sole proprietorship, and the remaining 4.4% have taken on partners. Among those who began as incorporated sole proprietors, 81.0 continue in this status, 12.7% have unincorporated their sole proprietorship and 6.3% have taken on partners. In general, there is a greater tendency to incorporate, rather than unincorporate a practice. Of the 4.7% of independent dentists who began as employees in unincorporated practices, greater numbers became sole proprietors than became partners. Among those beginning in incorporated practices, greater numbers became partners than became sole proprietors. Since reference is made to the same (current) practice, these data show changes that have taken place in both the employment status of dentist and the character of the practice.

The current employment status of independent dentists in primary practice by age of the dentist is shown in Table 10.

Table 10: **Percentage Distribution of Independent Dentists by Current Employment Status and Age of the Dentist, 1989**

Current Employment Status

Age	Unincorporated Sole Proprietor	Unincorporated Partner	Incorporated Sole Proprietor	Incorporated Partner	Total
Under 30	2.7%	4.1%	1.1%	0.8%	--
30-34	14.3	31.0	6.0	13.1	--
35-39	20.4	19.2	15.8	16.9	--
40-44	16.9	12.6	19.9	18.8	--
45-49	11.2	13.5	20.0	16.3	--
50-54	8.8	4.1	13.9	15.0	--
55-59	10.1	6.1	12.5	9.3	--
60-64	7.3	3.3	6.7	5.7	--
65 +	8.3	6.1	4.1	4.1	--
Total	100.0	100.0	100.0	100.0	--
Under 30	69.2	11.0	16.5	3.3	100.0
30-34	61.0	14.3	15.6	9.0	100.0
35-39	58.6	6.0	27.6	7.8	100.0
40-44	50.6	4.1	36.2	9.1	100.0
45-49	40.8	5.3	44.2	9.7	100.0
50-54	43.6	2.2	42.1	12.1	100.0
55-59	51.0	3.3	38.1	7.5	100.0
60-64	58.0	2.8	31.9	7.3	100.0
65 +	68.7	5.4	20.4	5.5	100.0

Source: American Dental Association, 1990 Survey of Dental Practice.

Among unincorporated owners, only 17.0% of sole proprietors are less than thirty-five years of age. A larger percentage of unincorporated partners (35.1%) are in this younger group. Among incorporated owners, younger dentists are more scarce. Only 7.1% of incorporated sole proprietors and 13.9% of incorporated partners are less than thirty-five years of age.

In both the "youngest" (under 30) and "oldest" (65+) age groups, nearly ninety percent of dentists are sole proprietors, most of these (approximately seventy percent) in unincorporated practices. There is a greater rate of participation in incorporated practices in the middle age ranges, where, for instance, 53.9% of dentists aged forty-five to forty-nine are shareholders in incorporated practices. Dentists less than thirty-five years of age show a slightly higher percentage of partnerships than other age groups. However, sole

proprietorship continues to account for the majority of these dentists.

Table 11 contains the mean income, age, and hours worked of independent dentists by employment status in the practice.

Table 11: Net Income, Age, and Hours Worked of Independent Dentists by Employment Status in the Primary Practice and Source of Dental Income, 1989

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Unincorporated Sole Proprietor						
Primary Private Practice	$76,010	$45,000	$70,000	$100,000	$47,700	1,045
Total from Private Practice	76,740	45,000	70,000	100,000	47,570	1,044
Total from Dentistry	77,560	47,000	70,000	100,000	47,390	1,024
Dentist Age	45.9	36.0	43.0	55.0	12.3	1,269
Hours worked per year	1826.6	1568.0	1800.0	2058.0	502.3	1,269
Unincorporated Partner						
Primary Private Practice	81,020	51,000	70,000	95,000	50,430	122
Total from Private Practice	83,700	54,000	70,000	96,000	54,070	121
Total from Dentistry	85,820	56,000	72,000	100,000	55,520	119
Dentist Age	41.3	33.0	38.0	46.0	10.7	142
Hours worked per year	1730.3	1500.0	1750.0	2000.0	460.6	142
Incorporated Sole Proprietor						
Primary Private Practice	111,470	67,000	98,000	135,000	65,560	737
Total from Private Practice	111,920	67,000	99,300	140,000	64,910	736
Total from Dentistry	112,540	69,000	100,000	140,000	64,370	723
Dentist Age	47.2	40.0	46.0	54.0	9.0	879
Hours worked per year	1826.7	1568.0	1800.0	2009.0	420.0	879
Incorporated Partner						
Primary Private Practice	113,990	75,000	100,000	135,000	59,480	207
Total from Private Practice	117,220	78,000	100,000	140,000	61,560	205
Total from Dentistry	117,600	80,000	105,000	135,000	60,950	198
Dentist Age	45.7	37.0	45.0	53.0	9.3	252
Hours worked per year	1764.0	1536.0	1760.0	2000.0	395.9	252

Source: American Dental Association, 1990 Survey of Dental Practice.

Regardless of the dentist's employment status, most net income is earned from a primary private practice. The percentage of total net income represented by primary practice net income ranged from an average of 94.7% among unincorporated partners to an average of 98.6 among incorporated sole proprietors. However, there is variation in income levels among dentists in different employment arrangements. Although most independent dentists work as unincorporated sole proprietors, they report lower average net incomes than do owners in other practice arrangements. For instance, the average primary practice net income for an incorporated sole proprietor ($111,470) was nearly one third more than the corresponding average income earned by unincorporated sole proprietors ($76,010). Incorporated partners experience a similar advantage over their unincorporated counterparts.

Tables 12A and 12B detail general practitioners' and specialists' income by practice type.

Table 12A: **Net Income, Age, and Hours Worked of Independent General Practitioners by Employment Status in the Primary Practice and Source of Dental Income, 1989**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Unincorporated Sole Proprietor						
Primary Private Practice	$72,080	$44,000	$66,000	$96,000	$40,590	830
Total from Private Practice	72,620	45,000	68,000	96,250	40,370	829
Total from Dentistry	73,270	45,000	70,000	98,000	39,980	817
Dentist Age	46.0	36.0	43.0	55.0	12.0	1,005
Hours worked per year	1836.0	1590.0	1800.0	2080.0	477.3	1,005
Unincorporated Partner						
Primary Private Practice	74,530	50,000	70,000	84,250	40,340	88
Total from Private Practice	76,870	50,000	70,000	84,250	45,660	88
Total from Dentistry	79,390	55,000	70,000	88,750	47,320	88
Dentist Age	40.6	33.0	37.0	45.0	10.3	103
Hours worked per year	1759.4	1500.0	1800.0	2000.0	454.4	103
Incorporated Sole Proprietor						
Primary Private Practice	101,010	63,880	90,000	125,000	56,000	426
Total from Private Practice	101,140	64,000	90,000	125,000	54,780	425
Total from Dentistry	101,610	65,000	90,000	125,000	54,710	423
Dentist Age	46.9	39.0	46.0	54.0	9.7	499
Hours worked per year	1834.9	1584.0	1800.0	2016.0	423.1	499
Incorporated Partner						
Primary Private Practice	96,540	64,150	92,000	120,000	45,240	105
Total from Private Practice	101,090	70,000	95,000	123,750	51,880	104
Total from Dentistry	102,280	70,000	98,000	125,000	51,760	103
Dentist Age	45.5	37.0	44.0	52.0	10.2	115
Hours worked per year	1740.8	1536.0	1739.0	1978.0	403.9	115

Source: American Dental Association, 1990 Survey of Dental Practice.

Table 12B: **Net Income, Age, and Hours Worked of Independent Specialists by Employment Status in the Primary Practice and Source of Dental Income, 1989**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Unincorporated Sole Proprietor						
Primary Private Practice	$106,310	$59,000	$100,000	$146,000	$68,490	215
Total from Private Practice	108,450	60,000	100,000	146,000	68,020	215
Total from Dentistry	111,390	60,000	100,000	150,000	68,020	207
Dentist Age	45.0	36.0	42.0	52.8	11.0	264
Hours worked per year	1754.9	1440.0	1750.0	2000.0	531.0	264
Unincorporated Partner						
Primary Private Practice	114,600	70,000	92,000	146,250	74,650	34
Total from Private Practice	120,100	76,000	100,000	147,500	72,870	33
Total from Dentistry	122,320	72,000	100,000	150,000	74,850	31
Dentist Age	45.4	35.0	43.0	55.0	11.1	39
Hours worked per year	1576.2	1296.0	1575.0	1900.0	417.8	39
Incorporated Sole Proprietor						
Primary Private Practice	140,120	80,000	120,000	178,000	85,350	311
Total from Private Practice	141,340	80,000	120,000	180,000	85,140	311
Total from Dentistry	143,340	80,000	121,000	186,500	86,340	300
Dentist Age	48.1	42.0	47.0	53.0	8.3	380
Hours worked per year	1805.0	1550.0	1764.0	2009.0	458.1	380
Incorporated Partner						
Primary Private Practice	149,900	97,500	125,000	200,000	76,650	102
Total from Private Practice	150,430	99,250	125,000	200,000	75,400	101
Total from Dentistry	150,800	100,000	125,000	200,000	74,390	95
Dentist Age	45.9	38.0	45.0	53.0	9.5	137
Hours worked per year	1803.0	1584.0	1800.0	2016.0	454.0	137

Source: American Dental Association, 1990 Survey of Dental Practice.

B 5. Income by region

The mean net income earned by independent dentists in private practice by geographic region of the United States is shown in Table 13. Although regional variation in income exists, the distribution of the sources of dental income is not affected by region. In all regions and for all types of practitioners, between ninety-six and one-hundred percent of total income was derived from a primary private practice.

The average primary practice net income for all independent dentists was shown to be $91,220 in Tabie 1. This average was exceeded in five regions: New England ($101,510), Middle Atlantic ($93,590), South Atlantic ($97,540), East South Central ($92,080) and the Pacific ($97,530). Table 15 (on page 25) may be consulted for a comparison of average ages and work schedules of these regions.

Table 13: **Net Income of Independent Dentists by Region and Source of Dental Income, 1989**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Region						
New England	$101,510	$60,000	$85,000	$125,000	$66,030	144
Middle Atlantic	93,590	55,000	80,000	120,000	59,420	334
East North Central	82,170	48,500	70,000	104,000	57,000	344
West North Central	87,820	50,000	78,000	120,000	59,440	151
South Atlantic	97,540	60,000	85,300	122,000	55,760	348
East South Central	92,080	50,000	84,500	113,000	58,580	109
West South Central	76,980	45,000	65,630	100,000	46,950	162
Mountain	87,060	54,000	70,000	108,000	57,640	147
Pacific	97,530	60,000	90,000	120,000	61,420	364
Total from Private Practice						
Region						
New England	104,240	60,500	85,000	125,000	69,380	144
Middle Atlantic	95,200	55,500	81,000	120,000	59,140	331
East North Central	82,370	49,000	70,000	104,000	56,430	343
West North Central	88,430	51,000	80,000	120,000	59,280	151
South Atlantic	98,160	60,000	89,000	122,000	55,460	348
East South Central	92,080	50,000	84,500	113,000	58,580	109
West South Central	77,880	45,000	70,000	100,000	46,740	162
Mountain	87,720	54,660	70,000	108,000	57,390	146
Pacific	98,810	60,000	90,000	124,000	61,590	364
Total from Dentistry						
Region						
New England	107,310	65,000	90,000	125,000	70,000	138
Middle Atlantic	95,830	57,000	82,000	120,000	59,240	323
East North Central	82,970	50,000	70,500	105,000	55,900	332
West North Central	89,340	52,000	80,400	120,000	59,680	148
South Atlantic	98,650	60,000	89,000	125,000	55,720	342
East South Central	92,950	50,000	85,000	113,000	58,610	108
West South Central	79,260	50,000	70,000	100,000	46,130	162
Mountain	88,840	55,000	71,000	108,000	57,680	143
Pacific	98,890	60,000	90,000	122,000	61,920	360

Source: American Dental Association, 1990 Survey of Dental Practice.

Tables 14A and 14B detail income figures for general practitioners and specialists by region.

Among independent general practitioners, four regions had mean net incomes higher than the national average general practitioner net income of $83,510. Two of these regions, New England and the Middle Atlantic, were also comprised of dentists who were, on average, older than independent general practitioners nationally, (49.4 for New England and 47.2 for Middle Atlantic versus 45.9 nationally). The other two regions, the South

Atlantic and Pacific, had lower than the national average mean ages (44.9 years and 45.5 years, respectively). Table 15 details age and work schedules for independent general practitioners by region.

Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

Table 14A: Net Income of Independent General Practitioners by Region and Source of Dental Income, 1989

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Region						
New England	$95,420	$58,500	$83,500	$120,000	$56,960	100
Middle Atlantic	85,650	50,000	75,500	108,000	50,850	222
East North Central	73,600	47,250	65,000	95,000	42,750	260
West North Central	80,100	45,000	74,000	110,000	43,620	111
South Atlantic	88,410	60,000	81,500	112,820	44,090	230
East South Central	80,200	46,500	78,000	101,820	45,390	69
West South Central	69,850	40,000	63,500	95,000	38,930	115
Mountain	79,630	50,000	70,000	100,000	49,580	105
Pacific	87,810	51,380	79,000	110,000	52,690	234
Total from Private Practice						
Region						
New England	98,100	60,130	85,000	120,000	61,710	100
Middle Atlantic	87,050	50,250	76,820	110,000	50,040	220
East North Central	73,940	48,000	65,500	95,000	42,440	260
West North Central	80,730	45,000	74,000	110,000	43,440	111
South Atlantic	88,470	60,000	81,500	112,820	43,900	230
East South Central	80,200	46,500	78,000	101,820	45,390	69
West South Central	70,710	40,000	65,000	95,000	38,840	115
Mountain	80,300	50,000	70,000	100,000	49,550	104
Pacific	88,780	54,130	80,000	111,250	53,090	234
Total from Dentistry						
Region						
New England	101,160	62,750	85,000	120,000	62,500	96
Middle Atlantic	87,360	52,500	79,250	110,500	49,580	218
East North Central	75,100	48,000	68,500	96,000	42,330	256
West North Central	81,520	45,000	75,850	112,500	43,470	110
South Atlantic	88,940	60,000	83,000	112,090	43,740	229
East South Central	80,640	46,500	80,000	103,410	45,420	69
West South Central	72,050	44,190	65,000	95,000	38,310	115
Mountain	81,060	53,000	70,000	100,750	49,760	102
Pacific	89,160	56,510	80,000	112,500	52,970	233

Source: American Dental Association, 1990 Survey of Dental Practice.

Table 14B: **Net Income of Independent Specialists by Region and Source of Dental Income, 1989[1]**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Region						
New England	$129,180	$60,880	$100,000	$175,000	$90,950	44
Middle Atlantic	125,020	70,500	108,000	150,000	78,160	112
East North Central	135,170	70,000	120,000	178,750	87,590	84
West North Central	130,670	68,500	105,470	150,000	98,400	40
South Atlantic	133,110	70,580	118,000	177,250	78,420	118
East South Central	133,030	90,000	111,380	168,420	80,210	40
West South Central	111,840	60,000	100,100	152,000	62,030	47
Mountain	124,220	72,000	107,500	144,580	73,830	42
Pacific	132,490	70,000	113,500	175,000	78,030	130
Total from Private Practice						
Region						
New England	132,130	63,880	105,000	175,000	90,380	44
Middle Atlantic	127,470	72,000	109,000	150,000	78,740	111
East North Central	135,110	70,000	120,000	175,000	86,530	83
West North Central	131,170	68,500	106,970	150,000	98,320	40
South Atlantic	135,480	76,500	118,000	180,500	76,780	118
East South Central	133,050	90,000	111,380	168,420	80,180	40
West South Central	112,950	60,000	100,100	152,000	61,260	47
Mountain	124,430	72,000	107,500	144,580	73,600	42
Pacific	134,890	78,250	117,500	176,250	77,010	130
Total from Dentistry						
Region						
New England	135,390	74,150	105,500	178,500	90,540	42
Middle Atlantic	130,950	75,750	110,000	162,000	79,390	105
East North Central	135,930	74,700	120,000	173,750	86,800	76
West North Central	134,570	72,250	109,000	151,850	99,940	38
South Atlantic	137,970	80,000	120,000	183,500	77,580	113
East South Central	136,450	90,000	120,000	170,390	79,020	39
West South Central	114,530	62,000	100,100	152,000	60,080	47
Mountain	127,520	73,500	110,000	146,390	73,070	41
Pacific	134,570	79,000	110,000	175,000	78,990	127

Source: American Dental Association, 1990 Survey of Dental Practice.

Among specialists, the national average primary practice net income of $129,330 was exceeded in five regions, East North Central, West North Central, South Atlantic, East South Central, and the Pacific.

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[1] Specialist incomes are less reliable than those of general practitioners due to the smaller sample of specialists in this survey.

Table 15 gives information on the age and hours worked of independent dentists by region. Both age and the amount of time spent in the practice influence net income earned from a private practice.

Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

Table 15: Age and Hours Worked of Independent Dentists by Region, 1989

	Age			Hours per Year			
	Mean	*Median*	*S.D.*	*Mean*	*Median*	*S.D.*	*n*
All Independent Dentists							
Region							
New England	49.2	47.0	11.4	1850.2	1800.0	513.0	199
Middle Atlantic	46.9	45.0	12.3	1812.3	1824.0	521.0	420
East North Central	46.0	43.0	11.9	1811.2	1800.0	472.9	428
West North Central	45.6	45.0	9.8	1832.6	1824,0	380.3	172
South Atlantic	45.1	43.0	9.8	1826.7	1800.0	436.8	383
East South Central	45.8	44.0	10.6	1806.4	1800.0	448.8	152
West South Central	43.8	42.0	10.1	1851.7	1786.0	432.5	192
Mountain	46.1	44.0	10.4	1858.5	1785.0	403.8	162
Pacific	46.2	44.0	10.2	1757.0	1748.0	460.3	422
General Practitioners							
Region							
New England	49.4	47.0	11.7	1857.8	1812.0	499.0	130
Middle Atlantic	47.2	45.0	12.9	1817.4	1840.0	528.4	277
East North Central	45.8	43.0	12.0	1826.8	1800.0	463.5	319
West North Central	45.4	44.0	9.8	1841.9	1862.0	385.2	123
South Atlantic	44.9	43.0	10.1	1828.2	1800.0	431.3	249
East South Central	46.2	45.0	11.2	1799.5	1800.0	436.5	100
West South Central	43.5	41.0	10.1	1871.5	1820.0	419.5	135
Mountain	45.7	44.0	10.6	1852.0	1780.5	399.9	114
Pacific	45.5	44.0	10.4	1771.9	1750.0	446.5	269
Specialists							
Region							
New England	48.3	49.0	10.7	1821.3	1800.0	575.8	69
Middle Atlantic	46.0	44.0	10.0	1792.4	1739.0	499.5	143
East North Central	46.8	45.0	9.7	1720.0	1728.0	446.0	109
West North Central	46.7	45.0	9.2	1785.5	1785.0	319.6	49
South Atlantic	45.8	44.0	9.3	1821.4	1782.0	468.7	134
East South Central	44.1	44.0	8.2	1832.8	1871.0	503.4	52
West South Central	44.9	43.0	9.8	1757.9	1755.0	459.1	57
Mountain	47.6	46.5	8.8	1889.1	1820.0	400.9	48
Pacific	48.4	47.0	9.9	1704.4	1728.0	521.2	153

Source: American Dental Association, 1990 Survey of Dental Practice.

C. Net Income of Solo Dentists

The solo dentist practice is the most typical size of private practice. About 66.8% of all the nation's private practitioners were working in a practice with no other dentists.

C 1. Income by source

The net income of solo dentists in 1989 is reported in Table 16. Solo dentists averaged $85,850 from the primary private practice, $86,670 for all private practice income, and $87,450 from all dental sources. One quarter of solo dentists earned under $50,000, and one quarter earned more than $108,000 annually. The median primary practice income was $75,000. Solo dentists earned an average of 97.9% of their total dental income from their primary private practice.

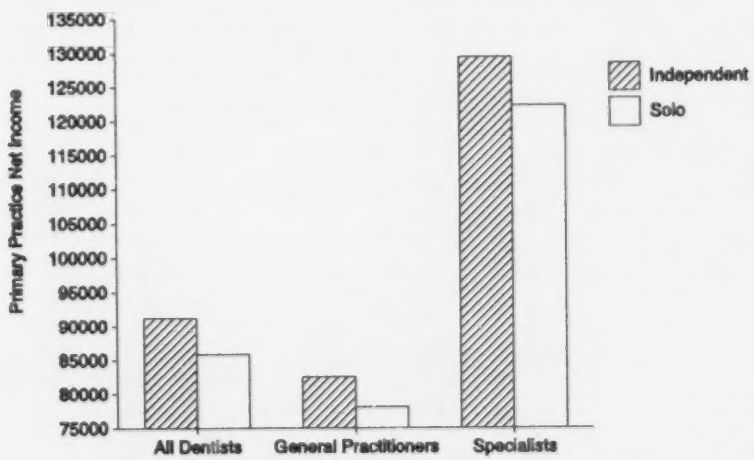
Table 16: **Net Income of Solo Dentists by Source of Dental Income, 1989**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice	$85,860	$50,000	$75,000	$108,000	$56,060	1,515
Total from Private Practice	86,670	50,000	75,000	110,000	55,930	1,514
Total from Dentistry	87,450	50,000	75,000	110,000	56,000	1,486

Source: American Dental Association, 1990 Survey of Dental Practice.

Figure 2

Mean Net Income of Solo vs. All Independent Dentists, 1989



The mean net income for solo general practitioners and specialists is shown in Table 17. Individual specialties are not analyzed due to the sampling structure of this survey.

Table 17: Net Income of Solo General Practitioners and Specialists by Source of Dental Income, 1989

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
General Practitioners						
Primary Private Practice	$78,110	$50,000	$70,000	$100,000	$45,690	1,062
Total from Private Practice	78,750	50,000	70,000	100,000	45,500	1,061
Total from Dentistry	79,420	50,000	71,000	100,000	45,360	1,049
Specialists						
Primary Private Practice	122,190	65,000	105,000	156,750	78,360	453
Total from Private Practice	123,740	65,790	105,930	160,000	77,910	453
Total from Dentistry	125,970	69,000	107,000	160,000	78,180	437

Source: American Dental Association, 1990 Survey of Dental Practice.

Solo general practitioners earned an average of $78,110 from a primary private practice. One half of the general practitioners earned at least $70,000 and one quarter earned over $100,000 annually. An average of 95.5% of a solo general practitioner's total income from dentistry was earned in a primary private practice.

Among solo specialists, one half earned at least $105,000 annually, and one quarter were earning over $156,750. The lowest quarter of the specialists were earning under $65,000. Like the general practitioners, specialists also earned most of their dental income from a primary practice. An average of 97.0% of total net income from dentistry was earned in a primary private practice.

C 2. Income by age

As was the case among all independent dentists, the "youngest" (under 30) and "oldest" (65+) dentists reported the lowest net incomes. Table 18 shows that the average net income from primary practice for the "65 +" age group was $46,930. The solo dentists under thirty years of age average $47,070 per year, with half earning less than $45,000 annually. The highest mean net income from primary practice, occurring among dentists forty-five to forty-nine years of age, was $93,580, nearly double the income of the dentists in the youngest and oldest age groups.

Among all age groups, the average income earned from the primary private practice ranged from 88.7% among dentists under thirty years of age to 99.8% among dentists sixty-five years and older. In general, the percentage of income earned from the primary private practice increased with age.

Table 18: **Net Income of Solo Dentists by Age and Source of Dental Income, 1989**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Age group						
Under 30	$47,070	$22,000	$45,000	$64,000	$34,770	33
30-34	70,710	39,000	60,000	90,000	48,730	166
35-39	89,990	53,000	76,630	115,000	57,590	271
40-44	100,040	60,000	85,000	120,000	61,590	288
45-49	101,700	62,400	95,000	125,000	58,630	235
50-54	91,020	60,000	77,000	110,000	55,110	163
55-59	83,510	54,000	80,000	108,000	48,940	152
60-64	74,350	50,000	65,000	99,000	41,080	112
65 +	47,850	23,700	47,000	65,000	34,880	95
Total from Private Practice						
Age group						
Under 30	50,890	29,000	45,960	65,000	32,430	33
30-34	72,510	40,000	65,000	90,000	48,870	166
35-39	91,200	55,000	77,000	120,000	57,140	271
40-44	100,970	60,000	85,000	120,000	61,480	288
45-49	102,330	62,000	95,000	125,000	58,750	234
50-54	91,360	60,000	80,000	110,000	55,120	163
55-59	83,550	54,000	80,000	108,000	48,920	152
60-64	74,350	50,000	65,000	99,000	41,080	112
65 +	47,850	23,700	47,000	65,000	34,880	95
Total from Dentistry						
Age group						
Under 30	51,460	29,000	45,960	65,000	31,840	33
30-34	73,610	40,000	65,000	91,000	48,850	165
35-39	92,550	55,000	80,000	120,000	57,620	266
40-44	100,920	60,000	85,000	120,000	61,710	281
45-49	103,380	65,000	95,000	125,000	58,350	232
50-54	91,350	58,500	77,000	110,000	55,690	159
55-59	85,640	55,000	80,000	108,000	48,010	147
60-64	75,130	50,000	68,000	99,000	41,270	110
65 +	47,720	23,700	45,000	65,000	35,050	93

Source: American Dental Association, 1990 Survey of Dental Practice.

Income from dentistry by dentist age is shown in Tables 19A and 19B for solo general practitioners and solo specialists.

Table 19A: Net Income of Solo General Practitioners by Age and Source of Dental Income, 1989

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Age group						
Under 30	$47,840	$22,000	$45,000	$64,410	$32,810	30
30-34	64,730	39,000	60,000	81,500	38,300	128
35-39	84,680	50,500	75,000	108,000	51,400	204
40-44	86,190	58,000	80,000	104,270	42,950	183
45-49	93,580	58,130	90,000	116,000	53,020	149
50-54	81,880	53,080	74,500	96,250	41,450	110
55-59	78,200	50,000	80,000	108,000	37,070	107
60-64	70,290	50,000	60,000	90,000	38,410	76
65 +	46,930	23,000	45,000	65,000	32,800	75
Total from Private Practice						
Age group						
Under 30	51,370	28,750	46,480	65,160	30,850	30
30-34	66,180	40,000	60,250	83,500	38,210	128
35-39	85,570	52,000	75,000	110,000	50,990	204
40-44	86,910	59,500	80,000	104,270	42,610	183
45-49	94,270	57,190	90,000	119,250	53,280	148
50-54	81,880	53,080	74,500	96,250	41,450	110
55-59	78,200	50,000	80,000	108,000	37,070	107
60-64	70,290	50,000	60,000	90,000	38,410	76
65 +	46,930	23,000	45,000	65,000	32,800	75
Total from Dentistry						
Age group						
Under 30	51,970	28,750	46,480	65,160	30,270	30
30-34	66,740	40,000	61,250	83,500	37,960	128
35-39	87,020	53,000	75,000	112,360	51,350	201
40-44	86,630	59,750	80,000	104,630	41,990	181
45-49	94,990	60,000	90,000	120,000	53,030	147
50-54	82,000	54,780	74,500	96,250	41,460	110
55-59	80,530	54,000	80,000	108,000	35,710	103
60-64	70,880	50,000	60,260	91,000	38,410	75
65 +	46,570	22,750	45,000	65,000	32,850	74

Source: American Dental Association, 1990 Survey of Dental Practice.

The age earnings profile of solo general practitioners is similar to that of all solo dentists. The highest average incomes occur among dentists in their forties and the lowest incomes are reported in the older and youngest age groups.

Solo specialists also evidence the pattern of increasing income levels through the middle years and lower income levels thereafter. However, specialists evidence the highest income levels among dentists in their early rather than late forties.

Table 19B: Net Income of Solo Specialists by Age and Source of Dental Income, 1989

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	3
30-34	$110,940	$50,000	$100,000	$150,000	$75,310	38
35-39	122,270	65,000	113,000	160,000	71,610	67
40-44	148,280	88,000	130,000	177,500	89,240	105
45-49	129,830	72,000	120,000	175,000	70,370	86
50-54	128,940	61,000	110,000	179,350	82,140	53
55-59	108,760	59,670	90,000	126,500	79,280	45
60-64	91,470	57,000	80,000	123,750	47,170	36
65 +[1]	--	--	--	--	--	20
Total from Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	3
30-34	115,150	58,750	100,000	150,000	74,710	38
35-39	125,460	85,000	113,000	160,000	69,850	67
40-44	149,960	88,000	140,000	185,000	88,910	105
45-49	130,060	72,000	120,000	175,000	70,320	86
50-54	130,660	64,290	110,000	179,350	81,330	53
55-59	108,980	61,420	90,000	126,500	79,150	45
60-64	91,470	57,000	80,000	123,750	47,170	36
65 +[1]	--	--	--	--	--	20
Total from Dentistry						
Age group						
Under 30[1]	--	--	--	--	--	3
30-34	121,100	68,000	107,000	152,000	72,760	37
35-39	126,700	80,000	113,000	164,880	71,090	65
40-44	152,580	90,000	142,000	197,500	89,950	100
45-49	132,400	79,500	120,000	175,000	68,780	85
50-54	133,310	61,000	120,000	184,350	83,690	49
55-59	109,540	63,880	87,500	117,500	79,270	44
60-64	93,330	60,000	80,000	125,000	47,550	35
65 +[1]	--	--	--	--	--	19

Source: American Dental Association, 1990 Survey of Dental Practice.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

C 3. Income by time in practice

Solo dentists in private practice spend an average of 37.9 hours per week in the practice and 33.6 hours per week treating patients. Solo practitioners average 1,820.6 hours per year in the primary practice and 1,612.7 hours per year treating patients.[1] Table 20 contains the percentage distribution of solo practitioners by average hours per week and average hours per year ir the primary practice.

Table 20: **Time Spent by Solo Dentists in Private Practice, Percentage Distribution by Hours Worked, 1989**

	All Dentists		General Practitioners		Specialists	
Hours Per Week	*Percent*	*n*	*Percent*	*n*	*Percent*	*n*
Less than 20	1.5%	28	1.4%	22	1.8%	6
20-29	8.4	158	7.9	122	10.6	35
30-39	47.8	897	48.2	743	46.2	155
40-49	31.6	593	32.3	498	28.5	95
50 or more	10.7	200	10.2	157	12.9	43
Total	100.0	1,877	100.0	1,542	100.0	335
Hours Per Year						
Less than 1,000	3.9%	73	3.7	56	4.8%	16
1,000-1,499	13.7	257	13.0	200	16.8	56
1,500-1,999	51.2	962	51.5	794	50.0	167
2,000-2,499	23.4	440	24.2	373	19.9	67
2,500 or more	7.8	146	7.6	118	8.4	28
Total	100.0	2,558	100.0	1,541	100.0	335

Source: American Dental Association, 1990 Survey of Dental Practice.

In 1989, 9.9% of solo dentists spent less than thirty hours per week in the practice, 47.8% spent thirty to thirty-nine hours in the practice weekly, and 42.3% spent forty or more hours per week in the practice. Similarly, 9.3% of general practitioners worked less than thirty hours per week, while a slightly higher percentage of specialists (12.4%) worked under thirty hours.

Annually, 17.6% of solo practitioners worked less than fifteen hundred hours per year, while 31.2% worked two thousand hours or more. Thirty percent (31.8%) of general practitioners and 28.3% of specialists worked at least two thousand hours.

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[1] Annual hours were determined by multiplying weeks worked per year by hours worked per week. A dentist working 40 hours per week for 50 weeks works 2,000 hours annually.

Table 21 contains net income statistics for solo dentists in private practice by full- and part-time work status. For the purpose of this report, full-time is defined as working thirty-two or more hours on a weekly basis, or sixteen hundred or more hours on an annual basis. (Thirty-two hours times fifty weeks equals sixteen hundred hours annually.) Dentists were asked to exclude vacation time from their reported hours.

Table 21: **Net Income, Age, and Hours Worked of Solo Dentists by Hours Worked and Source of Dental Income, 1989**

Hours per Week	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Less than 32 hours:						
Primary Private Practice	$63,730	$33,000	$50,000	$84,000	$49,410	232
Total from Private Practice	67,840	35,000	55,000	90,000	50,310	232
Total from Dentistry	69,740	35,000	60,000	90,000	51,060	226
Dentist Age	52.5	42.0	53.0	63.0	13.4	292
Hours worked per week	25.5	24.0	28.0	30.0	5.3	292
32 hours or more:						
Primary Private Practice	89,670	54,660	79,000	110,000	56,310	1,283
Total from Private Practice	89,910	55,000	79,000	110,000	56,260	1,282
Total from Dentistry	90,470	55,000	80,000	110,000	56,290	1,260
Dentist Age	45.3	37.0	43.0	53.0	10.4	1,551
Hours worked per week	40.1	35.0	39.0	44.0	7.2	1,551
Hours Per Year						
Less than 1,600 hours:						
Primary Private Practice	75,370	40,000	67,000	100,000	51,960	416
Total from Private Practice	77,840	40,000	70,000	100,000	52,080	416
Total from Dentistry	79,240	42,000	70,000	101,000	52,340	408
Dentist Age	51.0	41.0	50.0	60.0	12.5	510
Hours worked per year	1303.4	1176.0	1428.0	1536.0	306.9	510
1,600 hours or more:						
Primary Private Practice	89,730	54,000	77,000	110,000	57,070	1,099
Total from Private Practice	89,940	54,660	77,000	110,000	56,990	1,098
Total from Dentistry	90,480	55,000	79,000	110,000	57,040	1,078
Dentist Age	44.7	37.0	43.0	52.0	10.1	1,333
Hours worked per year	2013.3	1750.0	1920.0	2160.0	357.5	1,333

Source: American Dental Association, 1990 Survey of Dental Practice.

Although not shown in this table, 15.3% of solo dentists worked part-time (less than thirty-two hours) on a weekly basis, and 27.1% worked part-time on an annual basis (less than sixteen hundred hours annually). Among dentists working less than sixteen hundred hours per year, 9.0% were under thirty-five years of age, 51.8% were aged thirty-five to

fifty-four, and 39.2% were aged fifty-five or older. Among dentists under thirty-five years of age, 47.9% worked over two thousand hours annually. Only 33.7% of dentists aged thirty-five to fifty-four and only 15.9% of dentists fifty-five and older worked this many hours.

Tables 22A and 22B detail income by hours spent in the practice for solo general practitioners and solo specialists.

Table 22A: Net Income, Age, and Hours Worked of Solo General Practitioners by Hours Worked and Source of Dental Income, 1989

Hours per Week	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Less than 32 hours:						
Primary Private Practice	$56,910	$28,380	$48,500	$75,000	$43,050	146
Total from Private Practice	60,470	32,750	50,000	80,000	43,440	146
Total from Dentistry	62,270	33,500	50,000	81,000	44,640	143
Dentist Age	53.1	42.0	54.0	64.0	14.0	185
Hours worked per week	25.5	24.0	28.0	30.0	5.5	185
32 hours or more:						
Primary Private Practice	81,480	50,000	74,000	100,000	45,210	916
Total from Private Practice	81,670	51,000	74,000	100,810	45,160	915
Total from Dentistry	82,130	52,000	75,000	101,130	44,900	906
Dentist Age	45.3	37.0	43.0	53.0	10.5	1,100
Hours worked per week	40.0	35.0	39.0	44.0	7.0	1,100
Hours Per Year						
Less than 1,600 hours:						
Primary Private Practice	68,750	39,000	65,000	93,000	42,210	279
Total from Private Practice	70,740	40,000	67,000	96,000	42,150	279
Total from Dentistry	71,920	40,000	68,000	96,000	42,610	275
Dentist Age	51.6	41.0	51.0	62.0	12.9	339
Hours worked per year	1306.9	1189.0	1440.0	1536.0	314.2	339
1,600 hours or more:						
Primary Private Practice	81,440	50,000	73,000	100,000	46,440	783
Total from Private Practice	81,610	50,000	73,800	100,860	46,330	782
Total from Dentistry	82,090	52,000	74,500	101,130	46,030	774
Dentist Age	44.5	36.0	42.0	52.0	10.2	946
Hours worked per year	2012.8	1750.0	1920.0	2160.0	350.1	946

Source: American Dental Association, 1990 Survey of Dental Practice.

The average dental income was expectedly lower among dentists working fewer hours per week or year. However, solo dentists working part-time (less than thirty-two hours

per week or sixteen hundred hours per year) were, on average, older than other solo dentists. The average age of solo dentists is 46.4 years. This compares to 52.5 years for solo dentists working less than thirty-two hours per week and 51.0 years for solo dentists working less than sixteen hundred hours per year. As was the case with all independent dentists, these data reflect a work cycle in which younger dentists work longer hours in an attempt to build up a practice and older dentists scale down their practice time in anticipation of retirement.

Solo dentists in private practice earn most of their annual net income from their primary practice regardless of full- or part-time status. Solo practitioners working under sixteen hundred hours annually report that an average of 96.3% of total dental income is earned in the primary practice, while dentists working sixteen hundred hours or more report 98.9% of total income from a primary private practice.

Table 22B: Net Income, Age, and Hours Worked of Solo Specialists by Hours Worked and Source of Dental Income, 1989

Hours per Week	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Less than 32 hours:						
Primary Private Practice	$86,840	$40,000	$65,000	$111,250	$63,520	86
Total from Private Practice	92,820	47,430	82,500	120,000	64,860	86
Total from Dentistry	95,460	50,000	83,000	120,000	64,470	83
Dentist Age	50.1	41.0	49.0	58.0	11.2	107
Hours worked per week	25.7	22.0	27.0	30.0	4.7	107
32 hours or more:						
Primary Private Practice	130,480	71,000	115,000	165,000	79,270	367
Total from Private Practice	130,990	72,000	115,000	167,000	79,000	367
Total from Dentistry	133,120	75,000	117,800	170,000	79,460	354
Dentist Age	45.7	39.0	45.0	52.0	8.8	451
Hours worked per week	40.6	36.0	40.0	44.0	7.4	451
Hours Per Year						
Less than 1,600 hours:						
Primary Private Practice	102,320	46,850	90,000	127,500	74,380	137
Total from Private Practice	106,740	50,000	100,000	135,000	74,020	137
Total from Dentistry	109,480	54,000	100,000	140,000	73,430	133
Dentist Age	49.0	41.0	49.0	56.0	10.4	171
Hours worked per year	1289.5	1152.0	1392.0	1500.0	277.8	171
1,600 hours or more:						
Primary Private Practice	130,810	72,000	116,500	163,630	78,590	316
Total from Private Practice	131,110	72,000	116,500	165,000	78,510	316
Total from Dentistry	133,180	75,000	119,000	170,000	79,220	304
Dentist Age	45.5	39.0	44.0	51.0	8.8	387
Hours worked per year	2015.6	1748.0	1920.0	2205.0	367.4	387

Source: American Dental Association, 1990 Survey of Dental Practice.

C 4. Income by employment status

Solo dentists have two ownership options. They may practice as unincorporated sole proprietors or as the sole shareholder in an incorporated practice.

Table 23 contains information about the current employment status of solo dentists in 1989. In addition, the dentists' initial employment status in the current primary practice is also detailed.

Table 23: **Percentage Distribution of Solo Dentists by Current Employment Status and Initial Employment Status in the Current Primary Practice, 1989**

Current Employment Status	*Percent*	*n*
Sole proprietor, unincorporated	64.8%	1,217
Sole proprietor, incorporated	35.2	660
Total	100.0	1,877
Initial Employment Status in Current Practice		
Sole proprietor, unincorporated	81.1	1,342
Partner, unincorporated	2.3	38
Employee, unincorporated	3.3	55
Sole proprietor, incorporated	9.2	152
Partner, incorporated	0.7	12
Employee, incorporated	1.4	23
Independent contractor	1.9	32
Total	100.0	1,654

Source: American Dental Association, 1990 Survey of Dental Practice.

Most solo practitioners operate as sole proprietors of unincorporated practices (64.8%). The remaining 35.2% are solo shareholders in their own incorporated practice.

Nearly all solo dentists (90.3%) started in their current practice as sole proprietors, 81.1% in unincorporated practice, and 9.2% in incorporated practice. Only three percent (3.0%) of current solo dentists began as partners in their practice. Just under five percent (4.7%) began as employees and later took over the practice, while 1.9% began as independent contractors to the practice they now own.

Table 24 contains data on the current status of solo practitioners according to their initial status in the practice.

Table 24: Current Employment Status of Solo Dentists by Initial Employment Status in the Current Practice, 1989

Initial Employment Status in the Current Practice	*Current Employment Status*		
	Unincorporated	*Incorporated*	*Total*
Sole proprietor, unincorporated	85.0%	15.0%	100.0%
Partner, unincorporated	65.0	35.0	100.0
Employee, unincorporated	52.6	47.4	100.0
Sole proprietor, incorporated	29.1	70.9	100.0
Partner, incorporated	29.7	70.3	100.0
Employee, incorporated	37.0	63.0	100.0
Independent contractor	22.6	77.4	100.0

Source: American Dental Association, 1990 Survey of Dental Practice.

As indicated in Table 23, 81.1% of solo dentists began in their current practice as unincorpoated sole proprietors. Table 24 shows that, of these dentists, 85.0% continue in unincorporated practice and 15.0% have incorporated their practice. Among dentists who began as incorporated sole proprietors, 70.9% remain incorporated, while 29.1% have unincorporated their practice.

The current employment status of solo dentists in private practice by age of the dentists is shown in Table 25. Among unincorporated sole proprietors, 17.1% are less than thirty-five years of age, and 15.6% are sixty years of age or older. Half of the unincorporated sole proprietors are at least forty-three years of age and one quarter are at least fifty-five years of age. Among the shareholders in incorporated practices, very few (6.8%) are under thirty-five years of age. Half are at least forty-six years of age and one quarter are at least fifty-four years of age.

Table 25: Percentage Distribution of Solo Dentists by Current Employment Status and Age of the Dentist, 1989

	Current Employment Status		
Age	Unincorporated Sole Proprietor	Incorporated Sole Proprietor	Total
Under 30	2.7%	1.0%	--
30-34	14.3	5.8	--
35-39	20.2	15.2	--
40-44	16.7	20.4	--
45-49	11.4	20.5	--
50-54	8.9	14.5	--
55-59	10.2	11.8	--
60-64	7.3	6.4	--
65 +	8.3	4.4	--
Total	100.0	100.0	--
Under 30	83.1%	16.9%	100.0
30-34	82.0	18.0	100.0
35-39	71.0	29.0	100.0
40-44	60.2	39.8	100.0
45-49	50.8	49.2	100.0
50-54	52.9	47.1	100.0
55-59	61.4	38.6	100.0
60-64	67.4	32.6	100.0
65 +	77.9	22.1	100.0

Source: American Dental Association, 1990 Survey of Dental Practice.

As is detailed in the lower half of Table 25, there is less tendency for dentists under forty and over sixty years of age to have incorporated practices than there is among dentists in their forties and fifties.

Table 26 contains net income statistics for solo dentists by the dentists' employment status as either an incorporated or unincorporated sole proprietor.

Table 26: Net Income, Age, and Hours Worked of Solo Dentists by Employment Status in the Primary Practice and Source of Dental Income, 1989

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Solo Dentists						
Unincorporated Sole Proprietor						
Primary Private Practice	$73,550	$44,000	$66,000	$98,000	$45,880	924
Total from Private Practice	74,360	45,000	70,000	100,000	45,730	923
Total from Dentistry	75,270	45,000	70,000	100,000	45,650	905
Dentist Age	46.0	36.0	43.0	55.0	12.4	1134
Hours worked per year	1822.4	1568.0	1800.0	2040.0	506.6	1134
Incorporated Sole Proprietor						
Primary Private Practice	107,950	65,000	95,000	130,000	63,720	591
Total from Private Practice	108,750	65,000	96,000	130,000	63,580	591
Total from Dentistry	109,170	65,000	96,000	131,200	63,930	581
Dentist Age	47.3	40.0	46.0	54.0	9.0	709
Hours worked per year	1817.4	1568.0	1776.0	2000.0	402.1	709
General Practitioners						
Unincorporated Sole Proprietor						
Primary Private Practice	69,680	41,000	65,000	90,000	39,120	731
Total from Private Practice	70,290	42,000	65,000	92,000	38,910	730
Total from Dentistry	71,100	44,190	65,200	93,000	38,720	719
Dentist Age	46.1	36.0	43.0	55.0	12.1	894
Hours worked per year	1830.1	1575.0	1800.0	2050.0	483.3	894
Incorporated Sole Proprietor						
Primary Private Practice	96,720	60,000	85,000	120,000	53,110	331
Total from Private Practice	97,410	60,100	85,000	120,000	52,900	331
Total from Dentistry	97,560	60,290	85,000	120,000	52,930	330
Dentist Age	47.0	39.0	46.0	54.0	9.8	391
Hours worked per year	1818.5	1568.0	1776.0	2000.0	408.1	391
Specialists						
Unincorporated Sole Proprietor						
Primary Private Practice	102,870	59,170	91,000	140,000	65,190	193
Total from Private Practice	105,070	60,000	100,000	140,000	64,550	193
Total from Dentistry	107,450	60,000	100,000	143,080	64,490	186
Dentist Age	44.9	36.0	42.0	52.0	11.0	240
Hours worked per year	1764.6	1459.5	1757.0	2000.0	527.7	240
Incorporated Sole Proprietor						
Primary Private Practice	136,530	73,880	120,000	175,000	84,150	260
Total from Private Practice	137,600	75,000	120,000	175,000	83,970	260
Total from Dentistry	139,690	78,300	120,000	180,000	84,490	251
Dentist Age	47.9	42.0	47.0	53.0	8.0	318
Hours worked per year	1814.6	1568.0	1764.0	2009.0	438.2	318

Source: American Dental Association, 1990 Survey of Dental Practice.

Regardless of whether the practice is incorporated or unincorporated, most dental net income is earned from a primary private practice. An average of 98.7% of a solo shareholder's total net income is drawn from a primary private practice, and an average of 97.5% of an unincorporated sole proprietor's total dental income is from a primary private practice. However, there is variation in the income levels of dentists in different employment arrangements. Although most solo dentists work in unincorporated sole proprietorships these dentists tend to report lower net incomes than dentists in incorporated practice. Among dentists working as the sole shareholders in an incorporated practice, the mean net income from the primary practice was $107,950, representing nearly one third more than the corresponding average net income earned by sole proprietors in unincorporated practice ($73,550). This difference is found among both solo general practitioners and solo specialists.

C 5. Income by region

The mean net income earned by solo dentists in private practice by geographic region of the U.S. is shown in Table 27.

The mean net income from primary practice for all solo dentists was shown to be $85,860 in Table 16. The median income reported was $75,000. These figures were exceeded in four regions, including New England ($94,030), the South Atlantic ($88,870), East South Central ($87,790), and the Pacific ($97,920). The remaining regions had mean and median net incomes that parallelled or fell below the national figures.

In general, the source of solo dentist's net income is not affected by the region where the dentist practices. All solo dentists reported earning an average of between ninety-two and ninety-nine percent of total dental income from a primary private practice.

Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

Table 27: **Net Income of Solo Dentists by Region and Source of Dental Income, 1989**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Region						
New England	$94,030	$55,000	$80,000	$117,000	$65,080	100
Middle Atlantic	84,420	50,000	75,000	100,000	55,520	211
East North Central	73,240	45,000	62,000	90,000	51,890	232
West North Central	82,320	45,000	75,000	110,000	53,580	106
South Atlantic	88,870	57,000	80,000	114,720	49,440	259
East South Central	87,790	45,000	80,000	110,000	54,580	84
West South Central	76,750	45,000	65,000	100,000	48,520	129
Mountain	85,980	54,000	70,000	105,000	57,650	117
Pacific	97,920	60,000	90,000	122,000	63,450	273
Total from Private Practice						
Region						
New England	94,030	55,000	80,000	117,000	65,080	100
Middle Atlantic	86,700	50,000	75,000	110,000	56,150	210
East North Central	73,700	45,000	64,000	90,000	51,530	232
West North Central	83,210	45,000	75,000	110,000	53,430	106
South Atlantic	89,490	58,000	80,000	114,720	48,980	259
East South Central	87,800	45,000	80,000	110,000	54,580	84
West South Central	77,600	45,000	66,500	100,000	48,360	129
Mountain	86,180	54,000	70,000	105,000	57,440	117
Pacific	98,890	60,000	90,000	122,000	63,110	273
Total from Dentistry						
Region						
New England	96,090	60,000	82,000	117,000	64,950	96
Middle Atlantic	87,330	50,000	77,000	110,000	56,420	205
East North Central	74,930	45,000	65,000	91,000	51,680	226
West North Central	83,490	45,000	76,700	110,000	53,620	105
South Atlantic	89,860	59,020	80,000	114,720	49,350	254
East South Central	88,400	49,500	80,000	111,000	54,580	83
West South Central	78,910	50,000	70,000	100,000	47,600	129
Mountain	87,480	55,000	70,000	105,000	57,860	114
Pacific	98,980	60,000	90,000	122,000	63,220	270

Source: American Dental Association, 1990 Survey of Dental Practice.

Among solo general practitioners, only two regions reported net income levels lower than the national average of $78,110 and median value of $70,000. These regions were the East North Central, and West South Central. All other regions had average or median incomes equalling or exceeding national figures. Please note that this was a national, and not regional, survey. Regional statistics are less reliable than national figures.

Table 28A: **Net Income of Solo General Practitioners by Region and Source of Dental Income, 1989**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Region						
New England	$86,720	$54,220	$80,000	$110,000	$52,350	73
Middle Atlantic	75,460	45,000	70,000	100,000	42,450	142
East North Central	67,480	45,000	60,000	85,000	39,000	183
West North Central	75,110	40,000	71,000	102,750	42,470	74
South Atlantic	82,210	54,000	76,000	101,130	38,870	178
East South Central	77,930	41,000	76,000	101,820	45,160	53
West South Central	68,610	39,500	60,350	88,540	39,180	93
Mountain	80,290	50,000	70,000	101,500	50,950	89
Pacific	89,120	57,010	80,000	115,000	56,190	175
Total from Private Practice						
Region						
New England	86,720	54,220	80,000	110,000	52,350	73
Middle Atlantic	77,580	48,000	75,000	100,000	43,110	141
East North Central	67,960	45,000	60,000	85,000	38,590	183
West North Central	76,050	40,000	74,000	102,750	42,300	74
South Atlantic	82,380	54,000	76,000	101,130	38,610	178
East South Central	77,930	41,000	76,000	101,820	45,160	53
West South Central	69,670	39,500	65,000	89,500	39,100	93
Mountain	80,470	50,000	70,000	101,500	50,740	89
Pacific	89,600	57,010	80,000	115,000	55,660	175
Total from Dentistry						
Region						
New England	88,830	55,000	80,000	111,250	51,950	70
Middle Atlantic	78,160	49,000	75,000	100,000	42,960	140
East North Central	69,060	45,000	61,120	85,000	38,510	179
West North Central	76,210	41,500	74,000	102,750	42,230	74
South Atlantic	82,510	54,000	77,000	101,250	38,660	177
East South Central	78,020	41,000	76,000	101,820	45,040	53
West South Central	70,840	44,100	65,000	89,500	38,340	93
Mountain	81,340	54,000	70,000	103,000	51,030	87
Pacific	89,880	56,760	78,260	115,000	55,660	174

Source: American Dental Association, 1990 Survey of Dental Practice.

Table 28B: **Net Income of Solo Specialists by Region and Source of Dental Income, 1989[1]**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Region						
New England[2]	--	--	--	--	--	27
Middle Atlantic	$121,270	$69,000	$100,000	$150,000	$81,710	69
East North Central	116,220	53,000	100,000	150,000	89,020	49
West North Central	115,650	65,390	98,000	150,000	79,450	32
South Atlantic	118,110	61,000	100,000	160,000	73,390	81
East South Central	121,490	65,000	104,000	154,000	71,750	31
West South Central	118,790	60,000	116,500	170,000	64,090	36
Mountain[2]	--	--	--	--	--	28
Pacific	129,300	66,500	110,000	175,000	78,800	98
Total from Private Practice						
Region						
New England[2]	--	--	--	--	--	27
Middle Atlantic	123,940	69,000	100,000	150,000	82,120	69
East North Central	116,530	55,500	100,000	150,000	88,770	49
West North Central	116,280	65,390	98,470	150,000	79,450	32
South Atlantic	120,750	70,000	100,000	160,000	71,280	81
East South Central	121,520	65,000	104,000	154,000	71,710	31
West South Central	118,510	60,000	116,500	170,000	64,530	36
Mountain[2]	--	--	--	--	--	28
Pacific	132,030	69,500	113,500	175,000	77,950	98
Total from Dentistry						
Region						
New England[2]	--	--	--	--	--	26
Middle Atlantic	126,800	70,500	105,000	162,000	83,300	65
East North Central	119,600	57,000	100,000	150,000	89,380	47
West North Central	118,220	66,570	106,150	150,000	80,150	31
South Atlantic	123,640	70,000	100,000	160,000	72,000	77
East South Central	125,020	83,750	107,000	156,500	70,560	30
West South Central	120,580	65,250	116,500	171,380	62,860	36
Mountain[2]	--	--	--	--	--	27
Pacific	131,950	68,500	110,000	175,000	78,610	96

Source: American Dental Association, 1990 Survey of Dental Practice.

[1] Specialist incomes are less reliable than those of general practitioners due to the smaller sample of specialists in this survey.

[2] There were too few respondents in this category to allow for reliable statistical analysis.

The average national solo specialist income is reported as $122,190 in Table 17; the median value is $105,000. These figures are exceeded only in the Pacific, where the mean income is reported as $129,300 and the median as $110,000. Although the mean income for the West South Central does not exceed the national average, the median value reported for this region is $116,500, eleven thousand dollars higher than the national statistic.

D. Net Income of Nonowner Dentists

Nonowner, or employed, dentists comprise 3.8% of private practitioners who are in private practice as a primary occupation. These dentists practice on a salary, percentage, commission, or associateship basis. One half of non-owners have graduated since 1983. One quarter have graduated since 1986. Independent contractors are not considered employees of a practice and are analyzed separately, in Section E.

D 1. Income by source

The 1989 net income of nonowner dentists is reported in Table 29. Statistics are reported for all nonowner dentists and for nonowner general practitioners. There were too few employed specialists responding to provide reliable statistical analyses. The average primary practice net income reported by nonowner dentists was $49,560. One half of nonowners earned at least $42,000, and one quarter earned at least $60,000 annually. The mean primary practice income represented an average of 93.8% of total net income from dentistry.

Table 29: Net Income of Nonowner Dentists by Source of Dental Income, 1989

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Nonowners						
Primary Private Practice	$49,560	$30,000	$42,000	$60,000	$44,840	93
Total from Private Practice	52,290	30,000	44,000	60,000	44,420	93
Total from Dentistry	52,090	30,000	44,000	60,000	44,040	90
Dentist Age	38.2	30.0	33.0	39.0	13.4	98
Hours worked per year	1685.6	1410.0	1700.0	2000.0	612.2	98
General Practitioners						
Primary Private Practice	41,680	27,350	39,500	50,500	23,070	74
Total from Private Practice	44,330	29,500	42,000	55,000	22,890	74
Total from Dentistry	44,800	29,000	42,400	55,500	23,030	73
Dentist Age	38.3	30.0	33.0	40.8	13.4	78
Hours worked per year	1677.7	1348.5	1700.0	2000.0	602.0	78

Source: American Dental Association, 1990 Survey of Dental Practice.

D 2. Income by age

Nonowner dentists were an average of 38.2 years of age; half of the nonowners were younger than thirty-three and three quarters were under thirty-nine years of age. Nonowner general practitioners averaged 38.3 years of age. The median age for general practitioners was thirty-three years; seventy-five percent were younger than forty-one years of age.

Table 30 details income figures for nonowner dentists in two age groups. Nearly sixty-two percent (61.9%) of nonowners were under thirty-five years of age.

Table 30: **Net Income of Nonowner Dentists by Age and Source of Dental Income, 1989**

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Nonowners						
Younger than 35 years						
Primary Private Practice	$44,910	$28,000	$40,000	$55,000	$25,710	57
Total from Private Practice	47,810	30,000	42,970	59,000	26,060	57
Total from Dentistry	47,150	30,000	43,880	60,000	22,990	54
35 years or older						
Primary Private Practice	57,040	30,000	44,000	60,000	64,250	36
Total from Private Practice	59,510	30,000	50,000	61,000	63,310	36
Total from Dentistry	59,720	30,000	50,000	61,000	63,460	36
General Practitioners[1]						
Younger than 35 years						
Primary Private Practice	39,960	27,350	38,000	49,250	17,480	46
Total from Private Practice	42,510	27,870	41,200	52,750	18,050	46
Total from Dentistry	43,210	27,730	42,000	55,000	18,280	45

Source: American Dental Association, 1990 Survey of Dental Practice.

Nonowner dentists under 35 years of age worked an average of 36.4 hours per week, and an average of 49.2 weeks per year in the primary practice. Of this time, they spent an average of 31.9 hours per week treating patients. Annually, they worked an average of 1,797.5 hours, of which 1,573.9 hours were spent treating patients. Nonowner dentists thirty-five years of age and older averaged 1,503.5 hours per year, or 32.0 hours per week, in the practice; they spent 1,353.7 hours per year, or 28.9 hours per week, treating patients.

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[1] There were too few general practitioners aged thirty-five or older to allow for reliable statistical analysis.

D 3. Income by time in practice

Table 31 details private practice income by hours worked annually. Over seventy percent (71.0%) of nonowner dentists worked thirty-two hours or more per week, and sixty percent (61.4%) worked sixteen hundred hours or more per year.

Table 31: Net Income of Nonowner Dentists by Hours Worked and Source of Dental Income, 1989

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Less than 1,600 hours annually						
Primary Private Practice	$39,640	$20,000	$30,000	$60,000	$32,550	38
Total from Private Practice	44,530	24,700	35,000	60,000	32,190	38
Total from Dentistry	44,970	24,700	40,000	60,000	32,000	38
1,600 or more hours annually						
Primary Private Practice	56,380	35,000	44,000	62,000	50,740	55
Total from Private Practice	57,630	39,000	48,000	62,000	50,750	55
Total from Dentistry	57,180	39,000	48,000	62,000	50,720	52

Source: American Dental Association, 1990 Survey of Dental Practice.

In 1989, nonowner dentists spent, on average, 34.8 hours per week in the primary practice, 30.8 hours of which were spent treating patients. Annually, nonowner dentists spent 1,685.6 hours in the practice and 1,490.1 hours treating patients.[1] One quarter of nonowners worked less than 1,410 hours per year, half worked 1,700 hours or more, and one quarter worked at least 2,000 hours annually. Among nonowner general practitioners, an average of 34.3 hours per week were spent in the practice, 30.3 of which were spent in the treatment of patients. Annually, general practitioners averaged 1,677.7 hours in the practice, 1,479.8 of which were spent treating patients.

[1] Annual hours were determined by multiplying weeks worked per year by hours worked per week. A dentist working 40 hours per week for 50 weeks works 2,000 hours annually.

E. Net Income of Independent Contractors

The 1989 net income of independent contractor dentists is reported in Table 32. For all independent contractors, the average primary practice net income was $49,600. One quarter of independent contractors earned less than $35,000, one half earned at least $47,000, and one quarter earned $65,000 or more in 1989. Net income from a primary practice represented an average of 93.4% of net income from all dental sources.

Independent contractors were, on average, 39.1 years of age and spent 32.3 hours per week in the practice, 30.2 of which were spent treating patients. Annually, independent contractors averaged 1,537.4 hours in the practice and 1,437.6 hours treating patients.

Table 32: **Net Income of Independent Contractors by Source of Dental Income, 1989**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Independent Contractors						
Primary Private Practice	$49,600	$35,000	$47,000	$65,000	$28,710	86
Total from Private Practice	51,790	35,000	50,000	65,000	28,710	86
Total from Dentistry	54,370	35,000	50,000	70,000	30,490	85
General Practitioners						
Primary Private Practice	45,440	31,500	45,000	61,000	22,780	65
Total from Private Practice	47,770	34,000	47,000	63,500	23,210	65
Total from Dentistry	49,600	35,000	47,500	65,000	24,240	64

Source: American Dental Association, 1990 Survey of Dental Practice.

General practitioners who were independent contractors were an average of 38.1 years of age, worked an average of 32.1 hours per week in the primary practice, and spent 30.1 of those hours treating patients. Annually, they spent an average of 1,532.3 hours in the practice, and 1,442.1 hours treating patients.

F. Gross Income and Expenses of Independent Dentists

"Gross income" in this report is represented by the annual gross billings reported for the entire practice. As well as analyses of gross billings/income, this report also presents information on the percentage of gross billings actually collected in 1989. In this section, gross income (billings) is calculated on a per owner basis. For this calculation, the income of the practice has been equally distributed among all owner dentists working in the practice (practice gross billings divided by number of owners). This is not the only possible way of allocating practice resources and may not accurately represent all practices. For instance, practices in which owners have unequal shares in the production or collection of billings will not be accurately represented by this rate.

Table 33 describes primary practice gross income per owner dentist. The per owner average for all independent dentists was $272,580. This compares to $256,360 for general practitioners, and $348,360 for specialists. One quarter of all owner dentists generated less than $152,000, and one quarter generated over $350,000 in billings in 1989. The median specialist gross income per owner was nearly one hundred thousand dollars more than the median for general practitioners.

Table 33: Independent Dentists' Primary Practice Gross Income Per Owner Dentist, 1989

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Gross billings						
All Independent Dentists	$272,580	$152,000	$246,000	$350,000	$167,310	1,869
General Practitioners	256,360	150,000	234,000	325,000	155,930	1,309
Specialists	348,360	215,000	320,000	458,570	187,480	560
Percent of billings collected in 1989						
All Independent Dentists	95.4%	93.1%	97.0%	99.9%	6.6%	1,824
General Practitioners	95.5	93.3	97.1	99.8	6.0	1,279
Specialists	95.0	92.1	96.7	100.0	8.3	545

Source: American Dental Association, 1990 Survey of Dental Practice.

As is shown above, independent dentists tend to collect most of their billings within the same year. Independent dentists collected an average of 95.4% of all 1989 gross billings in 1989. Half of the dentists collected at least 97.0% and one quarter had outstanding collections of less than 0.1%. (These dentists collected 99.9% or more of their billings in the same year).

Practice expenses are an important determinant of a dentist's net income. Table 34 details practice expenses on a per owner basis, allocated as were gross billings in Table 33. Total expenses per owner dentist are defined as the total reported expense for the practice minus any shareholder salaries in incorporated practices divided by the number of owner dentists. This involves an arbitrary allocation of responsibility for expenses equally across all owners, regardless of each owner's participation in the practice.

The bottom half of Table 34 describes the percentage of total gross billings accounted for by practice expenses. Expenses are again calculated to exclude salaries to shareholder dentists. This figure is **not** calculated on a per dentist basis, but is rather an indication of the relationship of the **entire practice's** billings and expenses. In this "independent" grouping, both solo and nonsolo (group) pratices are represented.

Table 34: **Independent Dentists' Primary Practice Total Expenses Per Owner Dentist, 1989**

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Total expenses						
All Independent Dentists	$156,910	$74,000	$132,000	$203,000	$126,800	1,412
General Practitioners	150,920	71,310	126,860	192,960	124,420	984
Specialists	184,430	97,890	162,750	258,850	127,900	428
Percent of billings accounted for by expenses						
All Independent Dentists	57.6%	49.0%	58.4%	68.3%	17.7%	1,299
General Practitioners	58.4	49.7	59.0	69.0	16.6	924
Specialists	53.6	44.8	56.1	65.5	20.8	375

Source: American Dental Association, 1990 Survey of Dental Practice.

As is shown above, independent practices allocate an average of 57.6% of total gross billings to the operation of the practice. One half of the practices allocate at least 58.4% of billings to expenses, and one quarter allocated 68.3% or more to expenses during the course of 1989. Specialists tended to allocated a slightly lower percentage of billings to expenses.

The average gross income per independent dentist by age is presented in Table 35. For general practitioners, earnings were highest among dentists in their forties, with the average net income levels highest among dentists in the 40 to 44 years of age group. Dentists sixty-five years of age and older and those under thirty had the lowest gross incomes per owner dentist. Specialists evidenced a similar pattern of income levels.

Table 35: **Independent Dentists' Primary Practice Gross Income Per Owner Dentist by Age, 1989**

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All independent Dentists						
Age group						
Under 30	$136,550	$65,000	$120,000	$190,000	$82,160	37
30-34	231,660	142,000	210,000	300,000	134,410	238
35-39	294,170	170,000	260,000	360,000	198,800	351
40-44	316,860	200,000	290,000	400,000	170,680	365
45-49	305,160	189,550	289,890	375,000	153,760	282
50-54	248,720	159,250	255,000	360,400	159,940	199
55-59	262,410	140,000	240,000	350,000	151,460	183
60-64	208,780	113,530	185,000	264,000	135,340	125
65 +	170,700	82,000	140,000	225,000	120,330	89
General Practitioners						
Age group						
Under 30	136,010	63,500	120,000	198,000	78,330	33
30-34	225,710	140,000	207,500	280,000	125,890	191
35-39	284,770	163,920	249,500	350,000	192,060	266
40-44	288,630	185,000	265,000	360,000	147,030	239
45-49	286,960	180,000	265,000	350,000	142,740	183
50-54	264,720	150,000	235,100	330,000	152,290	127
55-59	250,570	130,500	238,000	335,970	152,350	121
60-64	194,250	100,660	167,000	255,500	124,470	85
65 +	160,760	80,250	140,000	217,000	108,290	64
Specialists						
Age group						
Under 30	--	--	--	--	--	4
30-34	279,970	160,670	275,000	365,000	146,820	47
35-39	352,970	206,250	305,000	480,810	194,140	85
40-44	423,860	283,750	380,000	550,000	210,890	126
45-49	372,390	250,000	360,000	465,000	177,510	99
50-54	355,230	236,510	346,340	445,770	173,500	72
55-59	308,570	209,970	287,000	375,000	141,600	62
60-64	270,470	173,250	237,500	339,830	159,700	40
65 +	--	--	--	--	--	25

Source: American Dental Association, 1990 Survey of Dental Practice.

Primary practice gross income per dentist for independent dentists by geographic region is presented in Table 36. Only two of the nine regions had reported gross incomes that exceeded the national average ($272,580) and median ($246,000) values for all independent dentists. These regions were the South Atlantic, which reported average and median gross income values of $299,570 and $270,000, respectively, and the Pacific, with an average of $317,980 and median of $300,000 in gross income.

Table 36: Independent Dentists' Primary Practice Gross Income Per Owner Dentist by Region, 1989

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Independent Dentists						
Region						
New England	$278,400	$150,000	$230,000	$350,000	$180,050	125
Middle Atlantic	266,090	155,000	235,350	350,000	161,510	275
East North Central	246,000	140,000	220,000	305,000	159,540	307
West North Central	270,470	150,000	235,000	340,000	187,030	137
South Atlantic	299,570	189,000	270,000	360,000	182,590	308
East South Central	238,990	140,000	215,000	300,000	143.090	96
West South Central	243,560	135,000	212,500	335,000	139,470	143
Mountain	235,910	130,000	233,000	305,000	130,490	135
Pacific	317,980	190,000	300,000	402,390	169,720	335
General Practitioners						
Region						
New England	262,080	142,000	220,000	350,000	164,580	91
Middle Atlantic	252,730	150,850	225,000	330,830	153,880	190
East North Central	226,560	134,000	204,000	280,000	136,330	239
West North Central	253,360	133,510	222,330	316,250	175,580	102
South Atlantic	290,260	181,100	261,960	346,500	181,760	209
East South Central	217,310	140,000	195,190	289,000	124,380	63
West South Central	236,340	126,500	209,000	320,400	133,000	101
Mountain	219,900	121,740	210,000	285,000	115,980	99
Pacific	299,040	185,410	295,500	368,000	157,830	212
Specialists						
Region						
New England	365,700	199,360	295,000	500,000	214,390	34
Middle Atlantic	325,800	200,000	300,000	420,000	175,650	85
East North Central	382,590	256,940	350,290	474,000	200,210	68
West North Central	370,160	215,000	340,000	481,630	195,160	35
South Atlantic	338,850	200,000	315,000	425,000	178,680	99
East South Central	321,710	182,500	292,000	451,420	180,160	33
West South Central	278,260	158,610	250,000	354,130	156,590	42
Mountain	323,910	225,320	303,610	372,500	154,620	36
Pacific	383,200	240,000	362,330	480,000	199,330	123

Source: American Dental Association, 1990 Survey of Dental Practice.

Table 37 contains the average primary practice gross income per owner dentist for independent sole proprietors and partners in incorporated and unincorporated practices. (In prior reports, independent dentists in incorporated practices were grouped together and called "shareholders" regardless of whether they were the sole proprietor or shared ownership of the practice.) Among all independent dentists, those working as unincorporated partners report the lowest median gross income at $160,670. This pattern holds true for both general practitioners and specialists. Unincorporated sole proprietors report the second lowest median income at $200,000 for all independent dentists. Among dentists in incorporated practice, those who are general practitioners report higher gross incomes if they are sole proprietors rather than partners. This same pattern appears among incorporated practices.

Table 37: Independent Dentists' Primary Practice Gross Income Per Owner Dentist by Employment Status, 1989

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Independent Dentists						
Employment Status						
Unincorporated						
Sole Proprietor	$218,870	$130,000	$200,000	$285,000	$125,290	935
Partner	219,330	110,230	160,670	300,000	143,490	104
Incorporated						
Sole Proprietor	352,930	230,240	320,000	440,000	190,080	660
Partner	328,950	216,670	304,000	415,000	151,650	170
General Practitioners						
Employment Status						
Unincorporated						
Sole Proprietor	213,020	128,000	198,000	275,000	114,490	747
Partner	208,350	110,000	160,000	282,720	132,750	73
Incorporated						
Sole Proprietor	336,490	212,130	302,500	421,590	190,110	400
Partner	299,450	183,600	282,000	375,000	151,820	89
Specialists						
Employment Status						
Unincorporated						
Sole Proprietor	265,390	150,000	245,000	341,500	153,780	188
Partner	270,980	130,000	200,000	397,500	172,900	31
Incorporated						
Sole Proprietor	403,460	275,000	365,000	500,000	196,170	260
Partner	393,720	291,500	375,000	500,000	155,160	81

Source: American Dental Association, 1990 Survey of Dental Practice.

Table 38 details the percentage of gross billings accounted for by expenses according to practice type. Calculations were performed as for Table 34. Total expenses are defined as the total reported expenses for the practice minus any shareholder salaries (in incorporated practices). The percentage of income accounted for by expenses is **not** calculated on a per dentist basis, but is rather an indication of the relationship of the entire practice's billings and expenses. Both solo and nonsolo (group) pratices are represented.

Table 38: Independent Dentists' Percentage of Primary Practice Gross Income Accounted for by Expenses, by Employment Status, 1989

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Independent Dentists						
Employment Status						
Unincorporated						
Sole Proprietor	58.1%	48.8%	57.5%	67.3%	16.2%	705
Partner	55.6	47.7	57.1	66.7	13.1	72
Incorporated						
Sole Proprietor	57.6	50.4	61.1	70.6	20.1	424
Partner	54.5	46.8	58.3	68.2	20.2	98
General Practitioners						
Employment Status						
Unincorporated						
Sole Proprietor	58.5	49.3	57.8	68.0	15.2	571
Partner	56.5	48.6	57.2	67.7	12.9	48
Incorporated						
Sole Proprietor	59.0	51.1	62.5	71.2	19.9	249
Partner	56.4	47.2	60.4	69.1	18.3	56
Specialists						
Employment Status						
Unincorporated						
Sole Proprietor	55.0	45.4	53.6	64.1	18.2	134
Partner[1]	--	--	--	--	--	24
Incorporated						
Sole Proprietor	53.7	45.5	57.9	67.1	22.1	175
Partner	49.4	40.7	52.8	63.9	26.1	42

Source: American Dental Association, 1990 Survey of Dental Practice.

[1] There were too few responses in this category to allow for reliable statistical analysis.

G. Gross Income and Expenses of Solo Dentists

Statistics on solo dentists' gross income are presented in Table 39. Gross income is represented by the gross billings reported for the practice for the year 1989. The percent of billings actually collected is determined by comparing gross billings to gross receipts for the year. In the case of a solo dentist, the gross income of the practice does reflect the production of the dentist.

The average practice gross income for the solo dentist is $272,580. Solo general practitioners reported an average of $256,360. One half of solo general practitioners generated at least $234,000 in 1989. Among solo specialists, the average gross income was $348,360. Fifty percent of specialists produced at least $320,000 in billings and one quarter produced over $458,570 in gross billings in 1989.

Table 39: Solo Dentists' Primary Practice Gross Income, 1989

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Gross billings						
All Solo Dentists	$245,710	$144,000	$228,000	$318,000	$138,860	1,356
General Practitioners	229,590	140,000	210,000	300,000	120,580	968
Specialists	326,090	200,000	300,000	417,500	179,130	388
Percent of billings collected in 1989						
All Solo Dentists	95.4%	93.1%	97.1%	100.0%	7.0%	1,332
General Practitioners	95.5	93.1	97.1	100.0	6.3	952
Specialists	95.2	92.4	97.0	100.0	9.1	380

Source: American Dental Association, 1990 Survey of Dental Practice.

The bottom of Table 39 shows that solo dentists collected an average of 95.4% of their gross billings in 1989. One half of solo dentists collected more than 97.0% and one quarter collected over 99.9% of total billings. Solo general practitioners and specialists reported similar collections.

Practice expenses are an important determinant of a dentist's net income. Table 40 details the expenses of operating a solo dentist practice. Total expenses for solo dentists are defined as the total reported expense for the practice minus any shareholder salaries in incorporated practices. Unlike the expenses per dentist figure detailed for independent dentists, this figure does reveal the solo dentists responsibility for expenses.

The second half of Table 40 describes the percentage of total gross billings accounted for by practice expenses. Expenses are again calculated to exclude salaries to shareholder dentists. This figure is an indication of the relationship of the entire practice's billings and expenses.

Table 40: Solo Dentists' Primary Practice Total Expenses, 1989

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Total expenses						
All Solo Dentists	$135,110	$70,000	$121,000	$180,000	$90,290	1,053
General Practitioners	129,000	66,840	117,510	174,060	83,510	746
Specialists	164,790	95,080	152,000	233,000	108,140	307
Percent of billings accounted for by expenses						
All Solo Dentists	56.8%	48.3%	57.4%	67.4%	17.9%	969
General Practitioners	57.5	49.2	57.8	68.0	16.8	699
Specialists	53.1	44.7	55.9	65.0	21.0	270

Source: American Dental Association, 1990 Survey of Dental Practice.

All solo dentists reported an average of $135,110 in annual expenses. These expenses accounted for an average of 56.8% of total gross income for the practice. One quarter of solo dentists reported practice expenses at least as high as $180,000 annually, and one quarter reported that they allocated at least 67.4% of total billings to the payment of practice expenses.

The average practice gross income for solo dentists by age is reported in Table 41. Solo dentists younger than thirty and sixty-five years of age and older reported the lowest gross income levels. Gross income levels were highest among dentists in their late thirties and forties; the highest median gross income occurred among dentists aged forty to forty-four.

Table 41: Solo Dentists' Primary Practice Gross Income by Age, 1989

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Solo Dentists						
Age group						
Under 30	$125,590	$62,000	$120,000	$170,000	$79,520	30
30-34	210,240	140,000	205,000	260,000	103,130	158
35-39	263,060	162,000	245,900	318,000	146,150	256
40-44	296,540	197,000	272,120	364,000	151,430	270
45-49	285,030	185,000	261,000	350,000	138,630	211
50-54	247,760	146,000	235,000	328,000	124,510	139
55-59	231,660	130,000	220,000	300,000	120,820	133
60-64	174,840	97,000	152,300	225,000	100,840	94
65 +	132,500	77,910	120,000	175,000	79,760	65
General Practitioners						
Age group						
Under 30[1]	--	--	--	--	--	27
30-34	203,820	139,250	202,500	256,750	89,330	130
35-39	252,560	151,250	240,000	305,000	131,070	196
40-44	267,650	177,500	250,000	341,050	118,520	177
45-49	266,370	169,500	250,000	330,000	127,410	134
50-54	230,950	140,250	220,000	307,530	108,730	96
55-59	220,600	127,500	200,000	298,480	113,760	93
60-64	161,090	91,000	147,420	206,000	95,270	63
65 +	134,540	76,810	122,500	185,490	79,940	52
Specialists						
Age group						
Under 30[1]	--	--	--	--	--	3
30-34[1]	--	--	--	--	--	28
35-39	331,600	197,000	300,000	464,820	186,590	60
40-44	406,430	255,000	360,000	520,000	206,320	93
45-49	349,950	243,670	342,000	422,500	161,860	77
50-54	322,780	180,000	340,000	431,000	156,070	43
55-59	283,060	182,500	250,000	357,500	134,150	40
60-64	230,730	140,000	215,000	288,000	104,930	31
65 +[1]	--	--	--	--	--	13

Source: American Dental Association, 1990 Survey of Dental Practice.

[1] There were too few responses in this category to allow for reliable statistical analysis.

Primary practice gross income by region is reported in Table 42. Solo dentists in the South Atlantic and Pacific regions reported mean and median gross incomes higher than the national average of $245,710 and median of $228,000. The average gross income reported for the Mountain region, $233,390, did not exceed the national average, but the region's median value did exceed the national value by eight thousand dollars. General practitioners in the same three regions exceeded the national mean ($229,590) and median ($210,000) values in the same pattern. Average specialists' gross incomes exceeded the national mean of $326,090 and median of $300,000 in two of the five regions for which data was analyzable.

Table 42: Solo Dentists' Primary Practice Gross Income by Region, 1989

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Solo Dentists						
Region						
New England	$237,400	$140,000	$200,000	$274,000	$156,080	86
Middle Atlantic	221,500	135,000	205,000	300,000	125,580	177
East North Central	212,250	121,620	198,000	265,000	131,590	207
West North Central	233,910	140,000	208,000	300,000	143,600	96
South Atlantic	261,580	174,550	250,000	330,000	121,040	235
East South Central	230,020	140,000	215,000	292,000	142,420	75
West South Central	231,550	135,000	209,000	297,000	130,720	114
Mountain	233,390	131,000	236,000	300,000	120,400	110
Pacific	304,360	190,000	300,000	386,600	153,010	252
General Practitioners						
Region						
New England	223,630	135,000	200,000	260,000	129,150	67
Middle Atlantic	202,230	125,000	191,000	270,000	104,410	123
East North Central	198,470	120,000	180,000	257,700	105,400	169
West North Central	208,690	125,000	193,000	280,500	110,300	68
South Atlantic	252,890	170,840	245,900	319,000	108,550	161
East South Central	205,660	119,470	190,000	269,500	121,790	49
West South Central	219,940	125,000	200,000	288,000	117,850	83
Mountain	224,810	130,000	224,000	297,220	114,110	86
Pacific	287,890	185,410	292,500	360,000	140,000	160
Specialists						
Region						
New England[1]	--	--	--	--	--	19
Middle Atlantic	309,210	200,000	287,000	390,650	165,900	54
East North Central	334,740	210,000	308,510	402,250	206,500	38
West North Central[1]	--	--	--	--	--	28
South Atlantic	299,350	192,000	300,000	378,000	157,630	74
East South Central[1]	--	--	--	--	--	26
West South Central	293,660	180,000	250,000	380,000	163,140	31
Mountain[1]	--	--	--	--	--	24
Pacific	361,610	205,870	360,000	450,000	186,710	92

Source: American Dental Association, 1990 Survey of Dental Practice.

[1] There were too few responses in this category to allow for reliable statistical analysis.

Although most solo dentists are the sole proprietors of unincorporated practices, solo dentists who are sole shareholders in an incorporated practice average a gross income that is thirty to forty percent higher than unincorporated proprietors. Table 43 details the gross billings produced by incorporated and unincorporated solo practices.

Table 43: **Solo Dentists' Primary Practice Gross Income by Employment Status, 1989**

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Solo Dentists						
Employment Status						
Unincorporated						
Sole Proprietor	$204,280	$123,110	$189,000	$265,000	$109,800	827
Incorporated						
Sole Proprietor	318,770	215,000	300,000	398,680	150,440	529
General Practitioners						
Employment Status						
Unincorporated						
Sole Proprietor	197,580	120,720	180,000	259,750	98,430	656
Incorporated						
Sole Proprietor	296,910	205,000	281,000	364,750	134,520	312
Specialists						
Employment Status						
Unincorporated						
Sole Proprietor	255,670	150,000	243,000	330,000	141,350	171
Incorporated						
Sole Proprietor	381,580	250,000	350,580	465,000	186,400	217

Source: American Dental Association, 1990 Survey of Dental Practice.

Table 44 details the percentage of gross billings accounted for by expenses according to practice type. Calculations were performed as for Table 40. Total expenses are defined as the total reported expense for the practice minus any shareholder salaries in incorporated practices. The percentage of income accounted for by expenses is an indication of the relationship of the entire practice's billings and expenses.

Table 44: Solo Dentists' Percentage of Primary Practice Gross Income Accounted for by Expenses by Employment Status, 1989

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Solo Dentists						
Employment Status						
Unincorporated						
Sole Proprietor	57.4%	48.0%	56.8%	66.7%	16.4%	627
Incorporated						
Sole Proprietor	55.6	49.5	59.5	68.9	20.5	342
General Practitioners						
Employment Status						
Unincorporated						
Sole Proprietor	57.7	48.5	57.0	67.1	15.3	503
Incorporated						
Sole Proprietor	57.0	50.4	61.4	69.9	20.2	196
Specialists						
Employment Status						
Unincorporated						
Sole Proprietor	54.5	44.7	53.3	63.9	18.6	124
Incorporated						
Sole Proprietor	51.9	44.0	57.2	65.7	22.8	146

Source: American Dental Association, 1990 Survey of Dental Practice.

Solo dentists report that they allocate an average of 57.4% of practice gross billings to expenses. Fifty percent of solo dentists report that they allocate less than 56.8% and one quarter allocate over 66.7% to expenses. Incorporated practices tend to report slightly higher percentages of gross income allotted to expenses than do unincorporated practices.

III. DEFINITIONS

Definitions of several terms and phrases are provided in this section to assist with the interpretation of data contained in the tables. The dentists included in this report were working in private practice as a primary occupation. In addition, all dentists had started in their current (i.e., 1989) practice prior to 1989.

A. INDEPENDENT DENTIST: An independent dentist owns or shares in the ownership of a dental practice. This ownership status includes sole proprietors and partners, who own either incorporated or unincorporated practices. Those who own incorporated practices, whether as sole proprietors or partners, are also referred to as "shareholders."

B. INDEPENDENT CONTRACTOR: While the definition for independent contractor dentist may vary, we assume that this group includes dentists who contract with other owner dentists for use of space and equipment, and who do not receive a salary from the owner dentist. Their income is derived from fees charged to their own patients.

C. MEAN: The mean is the simple average of values reported by the dentists responding to the survey. The mean is calculated by summing the values reported and then dividing the sum by the number of dentists responding to the question.

D. MEDIAN: The median is the statistic representing the observation that falls at the fifty percent mark. One half of the population falls below this figure. (See Quartiles, below.)

E. NONOWNER DENTIST: A nonowner dentist is employed in either an incorporated or unincorporated dental practice on a salary, commission, percentage, or associate basis. A nonowner does not share in the ownership of the practice in any way. An independent contractor is also a nonowner dentist, but is analyzed separately in this report.

F. QUARTILES: Quartiles divide a ranked population into four equal groups, each representing twenty-five percent (one quarter) of the group. The "1st quartile" statistic represents the highest value in the lowest quartile, this value is at the 25% mark of ascending values. The "3rd quartile" represents the highest value in the third quartile, at the 75% mark. The "median" represents the top of the second quartile, at fifty percent.

G. REGIONS: The following is a breakdown of the states contained within each region.

New England: CT, ME, NH, RI, VT, MA
Middle Atlantic: NJ, NY, PA
East North Central: IL, IN, MI, OH, WI
West North Central: IA, KS, MN, MO, ND, NE, SD
South Atlantic: DE, MD, DC, FL, GA, NC, SC, VA, WV
East South Central: AL, KY, MS, TN
West South Central: AR, LA, OK, TX
Mountain: AZ, CO, ID, MT, NV, NM, UT, WY
Pacific: AK, CA, HI, OR, WA

H. SOLO DENTIST: A solo dentist is the sole owner of the practice and is the only dentist working in the practice. The dentist may be either a sole proprietor of an unincorporated practice or the sole shareholder in an incorporated practice. Solo dentists are a subset of independent dentists.

I. SOLE PROPRIETOR: A sole proprietor is the single owner of a dental practice. A dentist who is a sole proprietor may or may not work with other dentists in the same practice. A sole proprietor who works with no other dentists is a solo dentist. Sole proprietors may own incorporated or unincorporated practices and may be called "sole shareholders" when the practice is incorporated. In prior years, the term "sole proprietor" was used to refer only to single owners of incorporated practice. "Sole proprietors" of incorporated practices were previously grouped in with partners of incorporated practices under the heading of "shareholders." In this report, these two incorporated ownership options are analyzed separately.

J. SHAREHOLDER: A shareholder dentist is an owner dentist in an incorporated practice. He may be the sole shareholder or may share ownership with partner shareholders.

K. STANDARD DEVIATION: The standard deviation is the typical deviation of sample values from the mean. It reflects the accuracy of the sample mean in representing the population. In a normal population, 68.0% of the observations fall within one standard deviation of the mean, 95.5% of the population fall within two standard deviations, and 99.7% fall within three standard deviations.

L. WEIGHTING: Since specialists comprise a smaller percent of the dental population, it was necessary to oversample them to insure adequate numbers for statistical analysis. The proportion of specialists in the sample is higher than the actual proportion of specialists in the total population of dentists. Please note that individual specialties were not oversampled and, therefore, only statistics on specialists as a group are presented. Statistics computed for all dentists were weighted to reflect national proportions of general practitioners and specialists.

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312 440-2500

1990 Survey of Dental Practice

Please answer all questions by **circling** the number corresponding to the most appropriate response, except where a fill in the blank is requested.

1. Which of the following best describes your **primary** and/or **secondary occupation(s)** during 1989? (Please circle one response for EACH column.)

	Primary Occupation	Secondary Occupation
a. Private practice (full- or part-time)	00	00
b. Dental school faculty/ staff member	01	01
c. Armed Forces	02	02
d. Other federal services (e.g., VA, PHS)	03	03
e. State or local government employed	04	04
f. Hospital staff dentist	05	05
g. Intern/resident	06	06
h. Other student	07	07
i. Other health/dental organization staff member (e.g., NIDR)	08	08
j. Not in practice	09	09
k. Retired	10	10
l. Occupation unrelated to dentistry	11	11
m. **No secondary occupation**	—	12

Please complete the remainder of this questionnaire if you were in **private practice** during any part of 1989.
If you were **not involved** in the **private practice** of dentistry during **any part** of 1989, please **return** the questionnaire. Thank you.

Individual Dentist Questions

The following questions pertain to you as an individual private practitioner. If you changed practices (i.e., worked in more than one **primary practice** during 1989), please give information on the practice in which you treated patients for the greatest number of months. Please respond for private practices **only** and **not** for any other type of dental occupation.

	Primary Practice	Secondary Practice
2. What was the zip code of your practice(s) during 1989?	_____ zip code	_____
3. In what year did you **first** become associated with the practice(s) where you practiced during 1989?	19____	19____

4. Please describe your employment situation when you **first** became associated with that practice.

	Primary Practice	Secondary Practice
a. The practice was:		
1. incorporated	1	1
2. unincorporated	2	2
b. You were:		
1. a sole proprietor (i.e., the only owner)	1	1
2. a partner (i.e., one of two or more owners)	2	2
3. an employee (on a salary, commission, percentage or associate basis)	3	3
4. an independent contractor	4	4
5. other, please specify_____		

5. Please describe your employment situation **during 1989.**

	Primary Practice	Secondary Practice
a. The practice was:		
1. incorporated	1	1
2. unincorporated	2	2
b. You were:		
1. a sole proprietor (i.e., the only owner)	1	1
2. a partner (i.e., one of two or more owners)	2	2
3. an employee (on a salary, commission, percentage or associate basis)	3	3
4. an independent contractor	4	4
5. other, please specify_____		

6. Please indicate the following regarding patient care that you **personally** provided in the practice(s) during 1989.

	Primary Practice	Secondary Practice
The average number of:		
a. **total patient visits** per week that **you** treated (**excluding** those with hygienist appointments only)	_____ visits per week	_____
b. **emergency** and **walk-in visits** per week that **you** treated (unscheduled) If none, enter zero	_____ visits per week	_____

7. Please answer the following about the time **you personally** spent in the practice(s) during 1989.

	Primary Practice	Secondary Practice
a. Total number of weeks worked (excluding vacation)	_____ weeks	_____
b. Total number of **hours per week** spent in the practice	_____ hours per week	_____
c. Number of hours per week spent **treating patients** in the practice	_____ hours per week	_____

8. During a typical week in 1989, what percentage of your **time treating patients** in the **primary practice only** was devoted to each of the following procedures? (If none, enter zero.)

	Primary Practice Percentage of Time Treating Patients Per Week
a. Diagnostic (exams, x-rays, etc.)	_____ %
b. Preventive (fluoride treatments, prophylaxis, patient education, pit and fissure sealants, etc.)	_____ %
c. Operative (restoration, amalgams, inlays, etc.)	_____ %
d. Prosthodontic	_____ %
e. Endodontic	_____ %
f. Periodontic	_____ %
g. Orthodontic	_____ %
h. Oral and maxillofacial surgery	_____ %
i. General services (anesthesia, patient management, counseling, miscellaneous)	_____ %
Total	**100%**

9. In your **primary practice,** estimate the average scheduled length of an appointment in 1989. _____ minutes

10. What was **your** 1989 net income (after practice expenses and business taxes) from: (Please include salary, commission, bonus and/or dividends.)

	Net Income
a. Your primary practice?	$_____
b. Your secondary practice (if applicable)?	$_____
c. Other income from dentistry (i.e., teaching, research, other practice, etc.)?	$_____

Entire Primary Practice Characteristics

11 **Including yourself,** please indicate the number of full- or part-time **dentist positions** in the **entire primary practice** during 1989. (If none, enter zero.)

	Number of Dentist Positions
a. Number of **owner** dentists (i.e., sole proprietors, partners, or shareholders)	_____
b. Number of **non-owner** dentists (i.e., employed dentists, associates, and non-shareholders) If none, enter zero	_____

12. **Including yourself,** please indicate the number of full- and part-time **dentist positions** in the **primary practice** during 1989.

	Number of Dentist Positions	
	full-time (32 hours or more per week)	**part-time** (less than 32 hours per week)
a. General practitioners	_____	_____
b. Specialists	_____	_____

13. Please indicate the number of full- and part-time **employee positions** in the **primary practice** during 1989. (If none, enter zero.)

	Number of Employee Positions	
	full-time (32 hours or more per week)	**part-time** (less than 32 hours per week)
a. Dental hygienist(s)	_____	_____
b. Chairside assistant(s)	_____	_____
c. Secretary/receptionist(s)*	_____	_____
d. Dental laboratory technician(s)	_____	_____
e. Bookkeeper, business personnel	_____	_____
f. Other, please specify _____	_____	_____

***Note:** A secretary or receptionist who also provides chairside assistance at least 50% of the time should be counted as a chairside assistant and not as a secretary or receptionist.

14. a. In 1989, how many auxiliaries did the primary practice **try to hire*** in the following positions? (If none, enter zero.)

	full-time	**part-time**
Dental hygienists	_____	_____
Chairside assistants	_____	_____

***If the practice did not try to hire any auxiliaries, please check here ( ) and skip to question 15.**

b. In 1989, how many auxiliaries did the primary practice **actually succeed in hiring** in the following positions? (If none, enter zero.)

	full-time	**part-time**
Dental hygienists	_____	_____
Chairside assistants	_____	_____

c. What was the **average** number of weeks between the time the primary practice **first tried to hire** and the time it **succeeded in hiring** an auxiliary in the following positions?

Dental hygienist _____ weeks, on average
Chairside assistant _____ weeks, on average

15. In 1989, what would the practice have paid as a starting salary for a **full-time** new employee with no prior experience in the following positions?

	Starting Salary
a. Dental hygienist	$_____/hour
b. Chairside assistant	$_____/hour

16. Please provide the following for **no more than two (2) employees of each type** in the **entire primary practice** during 1989. If the practice did not employ someone in these positions or did not employ a second position, please check the appropriate box in the first column.

	Not Applicable (Please check box.)	Annual Salary (in dollars) per year	Weeks Worked per Year weeks	Hours Worked per Week hours	Length of Experience Prior to Employment in this Practice years	Length of Experience Prior to Employment in this Practice months	Length of Employment in this Practice years	Length of Employment in this Practice months
Dental hygienist(s):								
Position #1	☐	$_____	_____	_____	_____	_____	_____	_____
Position #2	☐	$_____	_____	_____	_____	_____	_____	_____
Chairside assistant(s):								
Position #1	☐	$_____	_____	_____	_____	_____	_____	_____
Position #2	☐	$_____	_____	_____	_____	_____	_____	_____
		per year	weeks	hours	years	months	years	months

17. What was the approximate number of visits per week that were **treated** by **all** hygienist(s) in your primary practice in 1989. (If no hygienists were employed, skip to question 18.)

total visits per week _____

18. a. In 1989, did your **primary practice** consist of more than one office location?

Yes 1
No (Skip to question 19.) 2

b. If yes, how many total office locations were there? _____

19. In the **entire primary practice** during 1989:

a. what was the total number of operatories? _____ operatories

b. what was the total square feet of office space? _____ square feet

If you were a solo practitioner during 1989, please skip to question 21.

20. Please indicate the following regarding patient care provided by **all** dentists in the **entire primary practice** during 1989:

The average number of:	Entire Primary Practice
a. **total patient visits** per week that were treated (**excluding** those with hygienist appointments only)	_____ visits per week
b. **emergency** and **walk-in visits** per week that were treated (unscheduled) if none, enter zero	_____ visits per week

21. How many times did a typical patient visit the **primary practice** in 1989? _____ number of visits

22. For the **entire primary practice** during 1989, how long did an average patient of record and average new patient have to **wait:**

	Entire Practice Waiting Time	
	patient of record	**new patient**
a. for the **initial appointment** of a series (excluding emergency cases)?	_____ days	_____
b. to see a dentist **after** the patient arrived for a **scheduled appointment?**	_____ minutes	_____

23. Approximately what percentage of the patients who visited the **primary practice** in 1989

	Entire Practice Patient Characteristics
a. were:	
14 years of age or younger?	_____ %
15 to 64 years of age?	_____ %
65 years of age or older?	_____ %
Total	**100%**
b. were members of families whose annual income is estimated to be:	
under $15,000?	_____ %
$15,000 to 34,999?	_____ %
$35,000 or more?	_____ %
Total	**100%**
c. were:	
covered by a private insurance program that pays or partially pays for their dental care?	_____ %
covered by a public assistance program that pays or partially pays for their dental care?	_____ %
not covered by an insurance program?	_____ %
Total	**100%**
d. were:	
male?	_____ %
female?	_____ %
Total	**100%**
e. traveled various distances (from work or home) to your primary practice office?	
within walking distance or a 1-10 minute drive or transportation	_____ %
within 11-39 minute drive or transportation	_____ %
within 40 or more minute drive or transportation	_____ %
Total	**100%**

24. For each of the dental procedures listed below, indicate the usual fee the **entire primary practice** charged during 1989. If you usually provided the procedure free of charge, enter zero in the appropriate blank. If the procedure is not routinely performed, check the appropriate box. Please do not report ranges.

	Not Done	Usual Fee
a. Periodic oral examination (excluding radiographs)	☐	$_____
b. Bitewing radiographs, four films	☐	$_____
c. Dental prophylaxis, for adults	☐	$_____
d. Pit and fissure sealant, per tooth	☐	$_____
e. Topical fluoride treatment (including prophylaxis), child	☐	$_____
f. Amalgam restoration, one surface, permanent (including polishing)	☐	$_____
g. Fixed unilateral space maintainer	☐	$_____
h. Crown (full cast), high noble metal	☐	$_____
i. Root canal therapy—one canal (includes treatment plan, clinical procedures, and follow-up care, excluding final restoration)	☐	$_____
j. Periodontal scaling and root planing—per quadrant	☐	$_____
k. Complete upper acrylic-base denture, including six-months post-delivery care	☐	$_____
l. Extraction (including local anesthesia and post-operative care), single tooth	☐	$_____

25. In the **entire primary practice,** what was the total amount of fees charged for the dental care provided during 1989 (**annual billing**)? $_____

26. In the **entire primary practice,** what were the total **gross receipts actually collected** in 1989? (NOTE: If you do not extend credit, this figure may be the same as the figure in question 25.) $_____

27. Of the gross receipts collected, what percentage were received: (If none, enter zero.)

	Gross Receipts
a. as direct patient payment?	_____ %
b. as payment from government programs (e.g., Medicare, Medicaid, or other public insurance)?	_____ %
c. as direct payment from private insurance carriers?	_____ %
d. from other sources of payment? Please specify _____	_____ %
Total	**100%**

If you shared expenses (dental facilities or staff) with any other practices, please report **only your entire primary practice's** share of the expenses.

28. For each item below, please indicate the **annual professional expenses for the entire primary practice** during 1989. If no expenses were incurred for specific items, please enter zero.

a. Yearly rent	$_____
b. Yearly mortgage (including interest)	$_____
c. Total salaries, wages, commissions and bonuses of non-dentist employees	$_____
d. Total salaries, wages, commissions and bonuses of employed dentists (**exclude** salaries of owner dentists or shareholders of incorporated practices)	$_____
e. Total employee taxes for both dentist and non-dentist employees	$_____
f. Total salaries, wages, commissions and bonuses of officers/shareholder dentists (**for incorporated practices only**)	$_____
g. Total cost of fringe benefits (including **all** dentists and staff)	$_____
h. Dental supplies	$_____
i. Office supplies	$_____
j. Commercial dental laboratory charges	$_____
k. Advertising expenses	$_____
l. Malpractice insurance premiums	$_____
m. ALL OTHER EXPENSES	$_____
n. **Total professional expenses of operating the entire primary practice during 1989**	$_____

Thank you for your assistance in this important research project. Please return this questionnaire by folding and placing tape as indicated. Drop it in the mail, postage is paid.

The full set of Survey of Dental Practice reports includes eight reports titled:

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Employment Status of Dentists
Patients of Dentists in Private Practice
Sources of Payment for Dental Services
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The 1991 Survey of Dental Practice

Income from the Private Practice of Dentistry

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I: A. THE SURVEY OF DENTAL PRACTICE

The 1991 Survey of Dental Practice is the most recent in the series of annual or biennial surveys conducted by the American Dental Association's Bureau of Economic and Behavioral Research since the early 1950s. It provides reliable statistical information on the private practice of dentistry in the United States.

The survey is sent to a randomly selected group of general practitioners and specialists across the country. The responses of those dentists who are in private practice and have been working in their practice for at least one year, are included in the survey. This information is compiled and presented in a series of reports which constitutes the following year's Survey of Dental Practice reports (i.e., the 1991 reports contain 1990 data). As in this year's, a "long form" of the survey is issued every three years. (The last long form survey was the 1988 Survey of Dental Practice.) These expanded versions provide additional data and breakdowns of data not available in "short form" versions. Most significant is the addition of the report entitled "Annual Expenses of Operating a Private Practice".

As in prior years, the 1991 Survey of Dental Practice reports investigate such practice characteristics as the number and frequency of patient visits, work schedules of dentists and staff, auxiliary employment and wages, expenses, and net and gross income. Categories of dentists (e.g., independent, solo, employed) are presented as a group and, when possible, broken down into general practitioner and specialist status. Due to the sampling structure of this survey, data for any of the individual specialties would not be reliably representative of that specialty. The individual specialties are not addressed in this report. All data is collected and analyzed on the national level; when regional breakdowns are possible they are presented. When the number of respondents insures a reliable analysis, breakdowns by age, years in practice and hours spent in practice are also included.

The Survey of Dental Practice reports are invaluable in gauging the relative economic health of the profession as well as providing a guide for issues relevant to dental professionals. They are a resource for practicing dentists, dental students, state and government associations, researchers and others.

For those of you familiar with previous issues of the Survey of Dental Practice, please note the restructuring of the various reports. There are now six reports including the information formerly presented in nine reports. For your convenience, refer to the list of report titles below.

--Income from the Private Practice of Dentistry:
including data from report formerly entitled "Sources of Payment for Dental Services"

--Employment of Dental Practice Personnel

--General Characteristics of Dentists:
including data from report formerly entitled "Employment Status of Dentists"

--Patients of Dentists:
including data from report formerly entitled "Patient Visits to the Dentist"

--Dentists in Solo and Non-Solo Practice

--Annual Expenses of Operating a Practice:
included only in "long form" survey years (e.g., 1988, 1991)

I: B. PRIVATE PRACTICE DENTISTRY IN THE UNITED STATES, 1990

Of all the nation's dentists who work in the private practice of dentistry, 99.2% do so as a primary occupation. Most (96.7%) work only in a primary practice, 3.3% work in both a primary and secondary practice, while 0.8% work in private practice as a secondary occupation only.

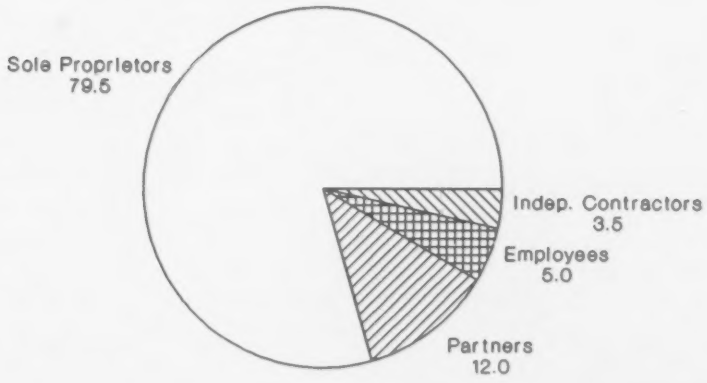
Slightly more than half (55.3%) of the nation's private practitioners are under the age of 45, 13.8% are under the age of 35, and 15.6% are 60 years of age or older. Just under three quarters of current private practitioners (71.6%) graduated from dental school since 1965, and 47.2% have graduated since 1975. Thirteen percent (13.0%) graduated in 1985 or later. Dentists in private practice are distributed relatively equally among the four major United States census divisions. About 24.2% are located in the northeast, 25.4% in the north central, 29.6% in the south, and 20.8% in the west.

Most private practitioners (84.4%) practice dentistry on a full-time basis (thirty-two hours per week or more). About 42.9% of the private practitioners reported having worked forty hours or more per week. On an annual basis, 73.7% of the private practitioners worked sixteen hundred hours or more, while 30.0% worked two thousand hours or more.

The majority of dentists in private practice (91.5%) are owners of their practices. These owners are represented by the categories of sole proprietors and partners in Figure 1 below. Of these, 53.0% are sole proprietors in unincorporated practice, 26.5% are sole shareholders in an incorporated dental practice, 4.7% are partners in an unincorporated practice, and 7.3% are partners in an incorporated practice. About 8.5% of private practitioners are nonowners--5.0% are employed as associates on a salary, commission, or percentage basis (3.0% in incorporated and 2.0% in unincorporated practices) and 3.5% are employed as independent contractors.

Figure 1.

Percentage Distribution for the
Employment Status of Dentists, 1990



The solo dental practice is the most typical size of private practice. About 68.4% of the nation's private practitioners are working in a practice with no other dentists, while 20.2% are working in a practice with one other dentist, and 11.4% with two or more dentists.

II. REPORT SUMMARY

This report analyzes the income of private practitioners. The level and growth of dental incomes are indicators of the economic health of dental practice and are important considerations for individuals contemplating entry into the dental profession. Among other factors, this income is influenced by dental fees, practice expenses, the amount and mix of services rendered, and the market conditions for dental services. In 1990, the nation spent about 34.0 billion dollars for dental services, representing about 5.1% of the total amount spent by the nation for all health services.[1] Since 91.7% of professionally active dentists are private practitioners[2], these expenditures represent the gross income earned largely by private practicing dentists.

The information presented here is drawn from the results of the 1991 Survey of Dental Practice and is restricted to dentists who reported that they were in private practice as a primary occupation and had been in their current practice for at least one year. Both net and gross income figures are examined.

Net income is defined as the dentist's personal income after practice expenses and before the payment of personal income taxes. Dentists were asked to report their net income earned from all private practices as well as any income earned from other sources in dentistry (e.g., teaching, consulting, hospitals). In unincorporated practices, the net income should equal the difference between the gross income of the practice and the expenses of operating the practice. In incorporated practices, net income is included as a practice expense. **Gross income** is represented by gross billings reported for the practice for the year 1990. Gross income is, in all cases, representative of a *practice's* annual billings, and not representative of any one dentist's production in that practice. The one exception is the case of the solo practice, where the one dentist does produce all income for the practice. Nevertheless, even in this case, gross income represents practice billings and net income represents personal income after practice expenses. The reader is cautioned that in all other cases, a transition cannot be easily made from a dentist's net income to the gross income of the practice. In all group practices, any one dentist's net income does not have a direct relationship to the gross income of the practice as all dentists in the practice may be earning at different levels.

Further, three different estimates of net income are contained in this report: (1) net income from the primary private practice, (2) total net income from private practices, and, (3) total net income from all dental sources. "Primary Private Practice" net income is drawn from the practice in which the dentist spends the most time or which the dentist considers his main practice. "Total from Private Practice" net income represents the sum of net incomes from the primary and any secondary private practices in which the dentist participates. "Total from Dentistry" net income includes net income from a primary practice, net income from any secondary private practices, and any income derived from other dental sources, such as teaching in a dental school or working as a hospital staff dentist.

Also included in this report are sources of payment for dental services among independent private practitioners. Percentages of gross income received from the following sources are detailed: direct patient payment, payment from government programs (Medicare, Medicaid, or other public insurance), direct payment from private insurance carriers, and payment from other sources (capitation or pre-paid, worker's compensation, trust fund charity or not-for-profit, etc.).

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[1] "National health expenditures, 1990" Health Care Financing Review, Fall 1991, Volume 13, Number 1.

[2] 1987 Distribution of Dentists, Bureau of Economic and Behavioral Research, American Dental Association.

III. INCOME FROM THE PRIVATE PRACTICE OF DENTISTRY

A. Net Income of Independent Dentists

Independent dentists are defined as owners in the practice, and can be sole proprietors or partners in either incorporated or unincorporated practices. Owners of incorporated practices are also called shareholders. Independent dentists comprise 91.5% of the private practitioners in the United States, 91.8% of those in private practice as a primary occupation, and 92.6% of those who have been in their primary private practice for at least one year.

A 1. Income by Source

The 1990 net income of independent dentists is reported in Table 1. A breakdown of general practitioners and specialists within this same group is provided in Table 2.

Table 1: Net Income of Independent Dentists by Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*[1]	*Median*	*3rd Q*[1]	*S.D.*[1]	*n*[1]
Primary Private Practice	$96,500	$59,000	$85,000	$120,000	$60,370	1,706
Total from Private Practice	97,290	60,000	86,000	120,000	60,640	1,703
Total from Dentistry	98,470	60,000	87,000	122,000	61,870	1,685

Source: American Dental Association, 1991 Survey of Dental Practice.

The reported average net income for all independent dentists (Table 1) was: $96,500 for primary private practice, $97,290 for all private practices, and $98,470 for all dentistry incomes. Focusing on the primary private practice, one quarter of independent dentists earned under $59,000, and one quarter earned over $120,000 (first quartile and third quartile). As represented by the median, half of independent private practitioners earned at least $85,000 in 1990. Income from the primary practice represents an average of 98.0% of total dental income.

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[1] Throughout this report the following abbreviations are used to refer to statistical estimates: "1st Q" for the first quartile, "3rd Q" for the third quartile, "S.D." for the standard deviation, and "n" for the number of respondents. Please see section VI for definitions of all statistical terms.

Table 2 compares the variation in income ranges reported by independent general practitioners versus independent specialists. Again, please note that the sampling structure of this survey prohibits analysis of individual specialties. With regard to net income from the primary practice, the average general practitioner's salary, $88,530, is 38.1% less than the average specialist's salary of $142,910. Primary practice earnings represented an average of 98.1% of a general practitioner's total dental income and 97.3% of a specialist's total dental income.

Table 2: Net Income of Independent General Practitioners and Specialists by Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
General Practitioners						
Primary Private Practice	$ 88,530	$55,000	$ 80,000	$112,000	$50,510	1,202
Total from Private Practice	89,160	55,000	80,000	112,000	50,500	1,200
Total from Dentistry	89,900	56,000	80,000	115,000	50,850	1,188
Specialists						
Primary Private Practice	142,910	86,475	125,000	185,000	82,380	504
Total from Private Practice	144,650	89,400	128,000	185,000	83,060	503
Total from Dentistry	148,520	90,000	130,000	191,500	85,960	497

Source: American Dental Association, 1991 Survey of Dental Practice.

Technical Note: Net Income of Specialists

The 1991 Survey of Dental Practice: Income from the Private Practice of Dentistry is the updated version of a report that has been produced since 1982. The report documents statistical results about income from the private practice of dentistry. The 1991 results are presented in an expanded format as compared to pre-1990 reports, however, all information presented in earlier reports is maintained.

The 1991 report contains estimates of 1990 earnings of all dentists, general practitioners, and specialists in private practice. According to the 1991 survey, the 1990 average net income for independent specialists from their primary private practice was estimated to be $142,910, while the median net income was reported at $125,000. These figures were higher than the corresponding 1989 average of $129,330 and median of $110,000 reported in the 1990 Survey of Dental Practice analysis.

The 1990 average specialist income of $142,910 represents an 10.5% increase over the 1989 average, a 19.8% increase over the 1988 average, a 26.0% increase over the 1987 average, a 45.9% increase over the 1986 average, and a 38.2% increase over the 1985 average. This yearly variation in average income is due primarily to the survey methodology. A random sample of all specialists combined is selected with no account taken for individual dental specialties. While specialists are oversampled, the total number of specialists responding to the income included 459 in the 1986 survey, 462 in the 1987 survey, 312 in the 1988 survey, 605 in the 1989 survey, 662 in the 1990 survey, and 504 in the 1991 survey. The corresponding number of general practitioner respondents included 1,352 in the 1986 survey, 1,444 in the 1987 survey, 993

in the 1988 survey, 1,415 in the 1989 survey, 1,449 in the 1990 survey, and 1.202 in the 1991 survey. The smaller number of specialists means, among other things, that the averages are more sensitive to large and/or small values.

In addition, the group "specialists" has a greater potential for variation in average income across years than does the category "general practitioners" due to income variation over the different specialties. As a result of this variation among specialty types and of the relatively smaller sample of specialists, the sampling error, (i.e., the error resulting from the fact that the survey is sent to a sample rather than to the entire population of specialists) is greater among specialists than general practitioners. A degree of confidence measuring the accuracy with which the average income of the sample reliably estimates the average income of all specialists can be determined by examining the sample size and the variation in reported specialist incomes. In addition, the accuracy of the mean can be measured by computing an interval around the mean; this interval is also influenced by the amount of variation in the reported specialist incomes and by the number of respondents. The intervals shown below are based on two standard errors of the mean income.

Specialist Income from a Primary Private Practice

Survey Year	Income Year	Mean Income	Size of Interval
1986	1985	$103,390	+/- $5,719
1987	1986	97,920	+/- 5,279
1988	1987	113,460	+/- 7,466
1989	1988	119,300	+/- 6,040
1990	1989	129,330	+/- 6,101
1991	1990	142,910	+/- 7,192

This table shows that the average income of specialists in the income year 1990 is estimated to be $142,910 plus or minus (+/-) $7,192. Thus, based on the size of the sample drawn and the variation in income reported by specialists, we can be reasonably confident that the average 1990 income of private practicing specialists in the United States falls in a range of $135,718 - $150,102, a spread of over fourteen thousand dollars.

A 2. Income by Age

Table 3 details the relationship between earnings and experience. In general, income increases with experience in practicing dentistry. However, as each table demonstrates, lower incomes are associated with both starting and retiring from a practice and thus, an income "peak" occurs among middle aged dentists. Among all age groups, the average percentage of total income accounted for by primary practice income remained between ninety-six and ninety-nine percent.

Table 3: Net Income of Independent Dentists by Age and Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	25
30-34	$ 76,920	$44,000	$ 70,000	$100,000	$47,260	182
35-39	103,210	60,000	92,000	128,000	63,890	315
40-44	104,520	67,000	98,000	125,000	63,560	330
45-49	120,980	75,000	103,000	150,000	68,550	251
50-54	107,590	73,000	100,000	134,000	49,520	171
55-59	91,260	60,000	81,000	110,000	54,540	170
60-64	85,600	56,000	76,000	100,000	48,530	122
65 +	64,580	35,000	57,000	85,000	45,880	132
Total from Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	25
30-34	78,060	47,000	72,000	100,000	47,470	181
35-39	103,890	60,000	92,000	130,000	63,850	315
40-44	105,800	67,200	98,000	125,000	64,230	328
45-49	121,450	75,000	104,000	150,000	68,790	251
50-54	108,330	73,500	100,000	140,000	50,150	171
55-59	91,420	60,000	81,000	110,000	54,450	170
60-64	85,930	56,000	76,000	100,000	48,890	122
65 +	64,870	35,000	58,000	85,000	46,130	132
Total from Dentistry						
Age group						
Under 30[1]	--	--	--	--	--	25
30-34	77,760	48,000	72,000	100,000	44,480	180
35-39	105,750	60,000	96,000	130,000	64,040	312
40-44	106,300	69,000	98,000	125,000	65,580	324
45-49	123,980	75,000	105,000	155,000	72,290	245
50-54	110,790	73,000	100,000	140,000	54,050	170
55-59	92,630	60,000	82,000	110,000	55,150	170
60-64	87,410	56,000	80,000	100,000	49,570	120
65 +	65,530	35,080	58,000	85,000	46,260	131

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

Tables 4A and 4B present age group analyses for general practitioners and specialists. Both groups show similar shifts in income across age groups and again, earnings peak among middle aged dentists.

Table 4A: Net Income of Independent General Practitioners by Age and Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	21
30-34	$ 73,290	$42,000	$ 70,000	$ 97,070	$39,920	151
35-39	95,030	56,000	87,150	120,000	52,920	225
40-44	96,430	64,650	87,500	120,000	52,520	238
45-49	104,760	70,000	92,000	125,000	58,010	143
50-54	101,850	70,000	100,000	125,000	44,740	104
55-59	82,890	56,370	78,000	100,000	46,740	112
60-64	83,930	55,000	75,500	100,000	45,410	90
65 +	62,770	35,000	55,560	85,000	40,710	110
Total from Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	21
30-34	74,450	43,500	70,000	97,550	40,150	150
35-39	95,520	56,500	87,150	120,000	52,610	225
40-44	97,500	65,000	90,000	120,000	52,560	237
45-49	104,900	70,000	92,000	125,000	57,960	143
50-54	102,290	70,000	100,000	125,000	44,760	104
55-59	82,890	56,370	78,000	100,000	46,740	112
60-64	84,180	55,000	75,500	100,000	45,930	90
65 +	62,900	35,000	55,560	85,000	40,720	110
Total from Dentistry						
Age group						
Under 30[1]	--	--	--	--	--	21
30-34	74,070	46,000	70,000	98,030	36,630	149
35-39	97,280	60,000	89,000	120,000	52,940	223
40-44	97,550	65,000	90,000	120,000	52,440	235
45-49	105,900	70,000	95,000	125,000	58,200	139
50-54	104,740	70,000	100,000	125,000	50,260	103
55-59	83,970	56,370	78,620	102,740	47,660	112
60-64	85,070	56,000	76,000	100,000	46,140	88
65 +	62,990	35,000	55,560	85,000	40,650	110

Source: American Dental Association, 1991 Survey of Dental Practice.

Among all age groups represented, primary private practice income accounts for an average of over ninety-six percent of total income from dentistry.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

As with independent general practitioners, the highest average incomes were evidenced among specialists aged forty-five to forty-nine years of age.

Table 4B: Net Income of Independent Specialists by Age and Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	4
30-34	$120,050	$ 65,000	$110,000	$157,000	$69,580	31
35-39	153,160	86,750	138,000	200,000	89,680	90
40-44	155,620	99,250	137,500	200,000	89,420	92
45-49	173,420	111,250	160,000	240,000	83,390	108
50-54	129,330	90,000	120,000	165,000	64,290	67
55-59	130,700	84,760	111,000	169,630	70,400	58
60-64	97,040	62,000	86,000	128,750	58,140	32
65 +[1]	--	--	--	--	--	22
Total from Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	4
30-34	120,690	65,000	110,000	160,000	69,860	31
35-39	155,000	87,500	145,000	200,000	89,860	90
40-44	158,590	100,000	140,000	200,000	91,600	91
45-49	174,950	115,000	162,500	240,000	83,510	108
50-54	131,240	90,000	120,000	167,000	66,130	67
55-59	131,600	84,760	111,000	169,630	69,490	58
60-64	97,930	68,250	86,000	128,750	57,490	32
65 +[1]	--	--	--	--	--	22
Total from Dentistry						
Age group						
Under 30[1]	--	--	--	--	--	4
30-34	121,010	65,000	110,000	160,000	69,640	31
35-39	157,540	90,000	150,000	200,000	89,160	89
40-44	162,710	100,000	140,000	201,000	96,610	89
45-49	181,870	120,000	174,500	240,000	91,980	106
50-54	133,530	90,000	122,520	179,000	66,690	67
55-59	133,420	84,760	111,000	181,250	69,300	58
60-64	103,100	68,250	95,000	134,250	59,910	32
65 +[1]	--	--	--	--	--	21

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

A 3. Income by Years Since Graduation

Another way to examine the relationship between earnings and experience is to analyze income by years since graduation from dental school. Table 5 details this relationship. The highest average income is evidenced among dentists with twenty to twenty-four years of experience. The average percentage of total dental income accounted for by primary private practice income ranged from 94.4% among dentists with less than five years since graduation to 98.9% among dentists with thirty-five or more years since graduation.

Table 5: Net Income of Independent Dentists by Years Since Graduation and Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Years since graduation						
Under 5	$ 51,970	$35,000	$ 45,000	$ 70,000	$34,270	67
5-9	84,240	50,000	75,000	110,000	51,930	253
10-14	106,070	65,000	100,000	130,000	60,360	318
15-19	112,870	66,000	100,000	138,980	68,790	296
20-24	116,090	70,000	100,000	150,000	67,440	218
25-29	101,090	70,720	100,000	120,320	48,610	182
30-34	95,290	60,000	80,000	120,000	57,450	165
35 +	71,320	42,000	65,000	91,000	45,090	199
Total from Private Practice						
Years since graduation						
Under 5	54,120	35,000	48,000	72,000	35,560	67
5-9	85,440	50,000	80,000	110,000	51,980	252
10-14	106,710	69,000	100,000	131,500	60,610	316
15-19	114,040	67,000	100,000	140,000	69,720	296
20-24	116,500	72,000	100,000	150,000	67,160	218
25-29	101,750	72,000	100,000	122,000	49,290	182
30-34	95,460	60,000	80,000	120,000	57,610	165
35 +	71,750	42,000	68,000	91,000	45,110	199
Total from Dentistry						
Years since graduation						
Under 5	54,950	36,000	48,000	72,000	34,660	67
5-9	85,780	50,000	80,000	110,000	49,910	250
10-14	107,910	70,000	100,000	131,730	61,340	312
15-19	115,980	67,200	100,000	140,000	73,770	290
20-24	117,540	72,000	100,000	150,000	67,350	216
25-29	103,880	70,720	100,000	125,000	53,410	181
30-34	97,820	60,000	84,000	120,000	58,430	163
35 +	72,190	43,910	70,000	91,000	45,110	198

Source: American Dental Association, 1991 Survey of Dental Practice.

Tables 6A and 6B detail income by years of experience for general practitioner and specialist groups. The average percentage of total income accounted for by primary practice income ranged from 94.4% among general practitioners with less than five years of experience, to 99.2% among dentists with thirty-five or more years since graduation.

Table 6A: Net Income of Independent General Practitioners by Years Since Graduation and Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Years since graduation						
Under 5	$ 51,990	$34,750	$46,500	$ 70,500	$31,560	62
5-9	80,440	49,000	75,000	105,000	43,960	203
10-14	96,740	62,740	90,000	123,500	48,520	226
15-19	101,560	61,000	95,000	123,000	56,430	193
20-24	103,540	69,600	90,500	126,250	59,590	130
25-29	95,070	69,000	97,000	120,000	44,820	113
30-34	87,990	56,040	75,500	103,250	51,280	112
35 +	69,230	40,000	65,000	90,000	40,100	155
Total from Private Practice						
Years since graduation						
Under 5	54,150	35,000	48,770	72,750	32,660	62
5-9	81,620	50,000	75,000	106,060	43,860	202
10-14	97,160	63,000	90,100	125,000	48,580	225
15-19	102,290	62,800	95,000	125,000	56,600	193
20-24	103,960	70,000	90,500	126,250	59,270	130
25-29	95 290	69,000	97,000	120,000	45,000	113
30-34	88,070	56,040	75,500	103,250	51,580	112
35 +	69,560	40,000	65,000	90,000	39,990	155
Total from Dentistry						
Years since graduation						
Under 5	54,940	35,750	48,770	72,750	31,810	62
5-9	81,830	50,000	75,000	109,000	41,390	200
10-14	98,210	64,750	91,050	125,000	49,530	222
15-19	103,040	64,300	96,000	125,000	56,420	189
20-24	104,380	70,000	90,500	126,250	59,130	130
25-29	97,410	68,500	96,500	120,000	50,530	112
30-34	89,710	56,790	79,000	105,000	52,410	110
35 +	69,630	40,000	65,000	90,000	39,930	155

Source: American Dental Association, 1991 Survey of Dental Practice.

Table 6B: **Net Income of Independent Specialists by Years Since Graduation and Source of Dental Income, 1990**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Years since graduation						
Under 5[1]	--	--	--	--	--	5
5-9	$121,850	$ 68,750	$106,000	$151,750	$ 78,200	50
10-14	162,060	95,250	160,000	200,000	83,270	92
15-19	164,630	100,000	150,000	201,000	94,120	103
20-24	161,340	104,250	150,000	208,500	81,910	88
25-29	125,160	87,250	112,000	160,000	59,140	69
30-34	132,980	84,000	130,000	174,750	70,300	53
35 +	89,300	48,750	74,000	119,250	62,440	44
Total from Private Practice						
Years since graduation						
Under 5[1]	--	--	--	--	--	5
5-9	123,050	68,750	106,000	157,250	79,000	50
10-14	164,350	100,000	160,000	202,000	83,140	91
15-19	167,780	100,000	153,000	201,000	96,130	103
20-24	161,740	105,750	150,000	208,500	81,630	88
25-29	127,590	87,250	112,000	165,000	60,560	69
30-34	133,590	84,000	130,000	174,750	69,720	53
35 +	90,610	48,750	74,000	120,000	62,900	44
Total from Dentistry						
Years since graduation						
Under 5[1]	--	--	--	--	--	5
5-9	124,380	68,750	108,500	157,250	78,170	50
10-14	166,360	101,500	164,000	204,000	82,700	90
15-19	175,120	100,000	154,000	217,500	108,940	101
20-24	166,120	110,000	151,500	213,750	80,430	86
25-29	129,510	87,250	120,000	167,420	61,420	69
30-34	138,880	87,510	132,000	182,500	68,610	53
35 +	94,780	60,000	82,000	120,000	61,870	43

Source: American Dental Association, 1991 Survey of Dental Practice.

The average percentage of dental income represented by primary practice income ranged from 95.3% (among specialists with thirty to thirty-four years of experience) to 98.6% (among specialists with twenty to twenty-four years of experience).

[1] There were too few respondents in this category to allow for reliable statistical analysis.

A 4. Income by Time in Practice

In this section, dental income is examined with regard to the amount of time spent in the practice. In 1990, independent dentists in private practice averaged 37.7 hours per week in the practice and 33.9 of those hours in the treatment of patients. On a yearly basis, private practitioners averaged 1,826.1 hours in the primary practice and 1,639.7 hours treating patients.[1]

In the following tables, time in practice is calculated by hours per week and hours per year. Dentists are then divided into categories of full- and part-time workers. Full-time is defined as working thirty-two or more hours weekly or sixteen hundred (thirty-two hours times fifty weeks) or more hours annually. (Dentists were asked to exclude vacation time from the reported work weeks.)

Table 7: Net Income, Age, and Hours Worked of Independent Dentists by Hours Worked and Source of Dental Income, 1990

Hours per Week	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Less than 32 hours:						
Primary Private Practice	$ 79,240	$35,000	$ 70,000	$100,000	$64,260	226
Total from Private Practice	81,900	35,000	70,000	106,000	65,480	224
Total from Dentistry	85,640	40,000	75,000	115,000	67,790	221
Dentist Age	55.0	43.0	58.0	66.0	13.7	323
Hours worked per week	24.7	20.0	27.0	30.0	6.1	325
32 hours or more:						
Primary Private Practice	98,950	60,000	89,000	122,000	59,360	1480
Total from Private Practice	99,460	60,000	90,000	122,800	59,560	1479
Total from Dentistry	100,290	60,000	90,000	123,000	60,720	1464
Dentist Age	45.5	37.0	43.0	53.0	10.8	2013
Hours worked per week	39.7	35.0	39.0	42.0	6.8	2021
Hours Per Year						
Less than 1,600 hours:						
Primary Private Practice	90,630	49,320	80,000	120,000	64,600	420
Total from Private Practice	92,430	50,000	81,000	120,000	65,580	418
Total from Dentistry	94,800	52,000	84,500	122,000	67,570	413
Dentist Age	53.1	43.0	54.0	63.0	12.9	565
Hours worked per year	1297.6	1176.0	1408.0	1536.0	306.2	567
1,600 hours or more:						
Primary Private Practice	98,320	60,000	88,000	120,000	58,830	1286
Total from Private Practice	98,780	60,000	89,000	120,630	58,880	1285
Total from Dentistry	99,600	60,000	90,000	122,000	59,880	1272
Dentist Age	44.8	37.0	43.0	51.0	10.6	1771
Hours worked per year	1988.4	1750.0	1920.0	2100.0	341.7	1779

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] Annual hours were determined by multiplying weeks worked per year by hours worked per week. A dentist working 40 hours per week for 50 weeks works 2,000 hours annually.

As expected, income from private practice was lower among dentists working fewer hours in the practice. This was the case for both hours per week and hours per year. Also, dentists working in a primary private practice earn most of their annual net income from that primary practice, although the percentage is slightly lower for dentists working fewer hours. Independent dentists working fewer hours per week earn an average of 92.5% of their annual income from the primary practice. Those working thirty-two or more hours per week earn 98.7% from the primary practice.

Tables 8A and 8B detail net income by hours worked for general practitioners and specialists.

Table 8A: Net Income, Age, and Hours Worked of Independent General Practitioners by Hours Worked and Source of Dental Income, 1990

Hours per Week	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Less than 32 hours:						
Primary Private Practice	$69,180	$32,000	$62,000	$ 94,840	$55,810	140
Total from Private Practice	71,500	34,380	65,000	100,000	56,760	139
Total from Dentistry	73,760	35,000	65,000	100,000	56,450	139
Dentist Age	55.6	43.0	58.0	67.0	14.5	203
Hours worked per week	24.7	20.0	27.0	30.0	6.2	205
32 hours or more:						
Primary Private Practice	91,080	58,100	81,250	115,120	49,230	1,062
Total from Private Practice	91,470	59,750	82,000	115,900	49,180	1,061
Total from Dentistry	92,040	60,000	83,000	116,620	49,700	1,049
Dentist Age	45.4	37.0	43.0	53.0	11.0	1,412
Hours worked per week	39.5	35.0	38.0	42.0	6.5	1,420
Hours Per Year						
Less than 1,600 hours:						
Primary Private Practice	81,240	43,250	72,000	104,500	56,400	272
Total from Private Practice	82,600	45,000	75,000	107,870	56,670	271
Total from Dentistry	83,900	45,000	75,000	108,000	57,670	269
Dentist Age	53.5	43.0	55.0	64.0	13.4	369
Hours worked per year	1305.5	1200.0	1410.0	1536.0	304.8	371
1,600 hours or more:						
Primary Private Practice	90,660	59,530	80,000	115,120	48,470	930
Total from Private Practice	91,070	60,000	81,000	115,900	48,410	929
Total from Dentistry	91,650	60,000	82,000	117,000	48,570	919
Dentist Age	44.7	37.0	42.0	51.0	10.7	1,246
Hours worked per year	1978.1	1750.0	1920.0	2100.0	323.2	1,254

Source: American Dental Association, 1991 Survey of Dental Practice.

Table 8B: Net Income, Age, and Hours Worked of Independent Specialists by Hours Worked and Source of Dental Income, 1990

Hours per Week	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Less than 32 hours:						
Primary Private Practice	$119,250	$65,000	$100,000	$160,000	$83,280	86
Total from Private Practice	123,420	68,500	100,000	160,000	84,730	85
Total from Dentistry	134,820	75,000	122,500	172,500	90,220	82
Dentist Age	52.6	42.3	52.0	62.8	11.0	120
Hours worked per week	24.4	20.0	25.0	30.0	6.1	120
32 hours or more:						
Primary Private Practice	147,780	91,500	130,000	195,250	81,440	418
Total from Private Practice	148,970	94,750	130,000	197,000	82,150	418
Total from Dentistry	151,220	95,000	130,000	200,000	84,940	415
Dentist Age	45.9	39.0	45.0	52.0	8.8	601
Hours worked per week	41.0	36.0	40.0	45.0	8.0	601
Hours Per Year						
Less than 1,600 hours:						
Primary Private Practice	132,750	75,000	120,000	169,750	82,330	148
Total from Private Practice	136,690	75,000	120,000	177,000	84,470	147
Total from Dentistry	144,550	80,000	130,000	188,000	86,560	144
Dentist Age	51.1	42.0	50.0	59.0	10.4	196
Hours worked per week	1261.0	1141.0	1380.0	1510.3	317.3	196
1,600 hours or more:						
Primary Private Practice	147,130	95,000	129,000	186,750	82,140	356
Total from Private Practice	147,940	95,000	130,000	189,250	82,360	356
Total from Dentistry	150,140	95,500	130,000	195,500	85,780	353
Dentist Age	45.4	38.0	45.0	51.0	8.7	525
Hours worked per week	2048.7	1764.0	1920.0	2205.0	401.8	525

Source: American Dental Association, 1991 Survey of Dental Practice.

Dentists working part-time weekly or annually tend to be older, rather than younger, dentists. The average age of all independent dentists is 46.7 years (median age is 44.0 years), compared to 55.0 years for all dentists working less than thirty-two hours per week, and 45.5 years for dentists working thirty-two hours or more. This pattern holds among general practitioners but is less pronounced among specialists.

This may reflect the decisions of older dentists to scale down their practice time in anticipation of retirement and of younger dentists to work longer hours to build up a practice. Although not shown in these tables, 13.4% of independent dentists are less than thirty-five years old, and, of these dentists, only 8.5% worked less than thirty-two hours per week while 56.0% worked forty hours per week or more. Similarly, only 13.9% of the dentists under thirty-five years of age worked less than sixteen hundred hours per year and 43.4% worked two thousand or more hours per year. About 26.4% of independent private practitioners are fifty-five years of age or older. Of this group, 28.1% worked less than thirty-two hours per week and 43.3% worked less than sixteen hundred hours per year.

Since dental market conditions were not examined, we cannot tell whether some dentists are working greater or fewer hours because of a surplus or lack of patients or patient visits.

A 5. Income by Employment Status

Independent dentists -- dentists who own or share in the ownership of a practice -- have four practice options. They may practice as sole proprietors (i.e., one owner) or partners in an unincorporated or incorporated practice. (In pre-1990 reports, independent dentists in incorporated practices were grouped together and called "shareholders" regardless of whether they were the sole proprietor of the practice or shared ownership with partners.) Table 9 contains the distribution of these employment options by current and initial status in the practice among independent dentists.

Table 9: **Percentage Distribution of Independent Dentists by Current Employment Status and Initial Employment Status in the Current Primary Practice, 1990**

Current Employment Status	*Percent*	*n*
Sole proprietor, unincorporated	57.4%	1,375
Partner, unincorporated	5.1	122
Sole proprietor, incorporated	29.4	703
Partner, incorporated	8.1	195
Total	100.0	2,395
Initial Employment Status in the Current Practice		
Sole proprietor, unincorporated	71.7	1,501
Partner, unincorporated	5.8	121
Employee, unincorporated	4.2	88
Sole proprietor, incorporated	9.6	202
Partner, incorporated	2.8	59
Employee, incorporated	2.8	58
Independent contractor	3.1	66
Total	100.0	2,095

Source: American Dental Association, 1991 Survey of Dental Practice.

Most independent private practitioners (86.8%) are sole proprietors; nearly sixty percent of the independents (57.4%) practice in unincorporated practices and approximately one third (29.4%) are in incorporated practices. A substantially lower percentage of owners are partners (13.2%). Of these, 5.1% share ownership in an unincorporated practice, and 8.1% share ownership in an incorporated practice.

Table 10 contains the mean income, age, and hours worked of independent dentists by employment status in the practice.

Table 10: Net Income, Age, and Hours Worked of Independent Dentists by Employment Status in the Primary Practice and Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Unincorporated Sole Proprietor						
Primary Private Practice	$ 83,420	$50,000	$ 75,000	$106,230	$53,420	925
Total from Private Practice	84,150	50,000	75,000	108,000	53,530	924
Total from Dentistry	84,890	50,000	75,000	109,000	53,690	912
Dentist Age	46.7	37.0	43.0	56.0	13.1	1246
Hours worked per year	1814.6	1600.0	1800.0	2000.0	471.3	1254
Unincorporated Partner						
Primary Private Practice	93,660	60,000	90,000	117,000	44,820	83
Total from Private Practice	95,400	60,000	90,000	120,000	45,150	83
Total from Dentistry	95,430	60,000	90,000	120,000	44,230	81
Dentist Age	43.2	35.0	41.0	50.0	10.5	123
Hours worked per year	1768.3	1568.0	1824.0	2000.0	406.4	123
Incorporated Sole Proprietor						
Primary Private Practice	117,370	72,000	100,000	150,000	66,260	545
Total from Private Practice	118,290	75,000	100,000	150,000	66,780	544
Total from Dentistry	119,750	75,000	101,000	150,000	69,110	541
Dentist Age	47.7	40.0	46.0	55.0	9.5	741
Hours worked per year	1857.4	1610.0	1800.0	2000.0	431.3	743
Incorporated Partner						
Primary Private Practice	117,070	75,000	101,000	150,000	61,070	153
Total from Private Practice	117,540	75,000	101,000	150,000	61,170	152
Total from Dentistry	120,970	80,000	101,000	150,000	63,100	151
Dentist Age	46.0	38.0	44.0	53.0	10.3	226
Hours worked per year	1829.8	1598.0	1800.0	2000.0	355.3	226

Source: American Dental Association, 1991 Survey of Dental Practice.

Regardless of the dentist's employment status, most net income is earned from the primary private practice. The percentage of total net income represented by primary practice net income remained between an average of 96.6% among incorporated partners to an average of 98.7% among incorporated sole proprietors. However, there is variation in income levels among dentists in different employment arrangements. Although most independent dentists work as unincorporated sole proprietors, they report lower average net incomes than do owners in other practice arrangements. For example, the average primary practice net income for an incorporated sole proprietor ($117,370) was about forty percent more than the corresponding average income earned by unincorporated sole proprietors ($83,420). Incorporated partners experience a similar advantage over their unincorporated counterparts.

Tables 11A and 11B detail general practitioners' and specialists' income by practice type.

The overwhelming majority of independent general practitioners are sole proprietors -- 61.4% in unincorporated practice and 27.1% in incorporated practice. A total of 11.5% of independent general practitioners are partners, 4.9% in unincorporated and 6.6% in incorporated practice.

Table 11A: **Net Income, Age, and Hours Worked of Independent General Practitioners by Employment Status in the Primary Practice and Source of Dental Income, 1990**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Unincorporated Sole Proprietor						
Primary Private Practice	$ 79,320	$50,000	$ 73,370	$102,000	$43,400	745
Total from Private Practice	79,920	50,000	75,000	103,000	43,410	745
Total from Dentistry	80,530	50,000	75,000	103,240	43,530	736
Dentist Age	46.9	37.0	43.0	57.0	12.7	989
Hours worked per year	1813.0	1600.0	1800.0	2000.0	436.4	997
Unincorporated Partner						
Primary Private Practice	85,390	55,750	79,460	108,250	38,940	54
Total from Private Practice	86,830	56,750	80,000	109,750	38,110	54
Total from Dentistry	84,690	56,500	80,000	107,500	35,070	53
Dentist Age	42.8	34.3	41.0	50.0	10.7	80
Hours worked per year	1779.1	1600.0	1824.0	1994.0	365.8	80
Incorporated Sole Proprietor						
Primary Private Practice	106,930	67,400	100,000	130,000	58,880	324
Total from Private Practice	107,680	70,000	100,000	131,500	58,980	323
Total from Dentistry	108,700	70,000	100,000	132,630	59,880	322
Dentist Age	47.2	40.0	45.0	56.0	10.2	438
Hours worked per year	1862.2	1623.0	1800.0	2000.0	426.4	440
Incorporated Partner						
Primary Private Practice	102,140	72,000	90,000	129,000	59,280	79
Total from Private Practice	102,230	72,000	90,000	129,250	59,250	78
Total from Dentistry	104,420	75,000	92,000	127,000	59,150	77
Dentist Age	45.3	37.0	42.5	52.0	11.8	108
Hours worked per year	1811.0	1587.5	1800.0	2000.0	358.3	108

Source: American Dental Association, 1991 Survey of Dental Practice.

Most (89.3%) general practitioners who started their practice as incorporated sole proprietors remain in this status today. Among general practitioners who started as unincorporated sole proprietors 75.0% remain unincorporated sole proprietors and 22.6% have incorporated their sole proprietorships. Dentists who started as incorporated partners have tended to remain so (65.6%) or to become incorporated sole proprietors (25.0%), but dentists who started as unincorporated partners have moved into all ownership options; 22.0% currently practice as unincorporated sole proprietors, 11.0% as incorporated sole proprietors, 17.1% as incorporated partners and 50.0% remain as unincorporated partners.

Most independent specialists practice as sole proprietors, with 42.0% in incorporated practice and just over one third (35.6%) in unincorporated practice. Fewer owner specialists practice in partnerships: 16.4% share ownership in an incorporated practice and 6.0% share ownership in an unincorporated practice.

Table 11B: Net Income, Age, and Hours Worked of Independent Specialists by Employment Status in the Primary Practice and Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Unincorporated Sole Proprietor						
Primary Private Practice	$124,870	$ 70,000	$100,000	$163,750	$88,440	180
Total from Private Practice	127,090	70,000	103,000	167,000	88,450	179
Total from Dentistry	129,360	73,500	104,000	169,250	88,050	176
Dentist Age	44.4	37.0	42.0	50.5	10.2	257
Hours worked per year	1829.8	1538.0	1836.0	2032.0	564.6	257
Unincorporated Partner						
Primary Private Practice[1]	--	--	--	--	--	29
Total from Private Practice[1]	--	--	--	--	--	29
Total from Dentistry[1]	--	--	--	--	--	28
Dentist Age	45.2	37.0	45.0	51.0	9.9	43
Hours worked per year	1719.2	1380.0	1750.0	2000.0	567.1	43
Incorporated Sole Proprietor						
Primary Private Practice	154,760	100,000	139,000	200,000	83,820	221
Total from Private Practice	156,120	100,000	139,000	200,000	85,280	221
Total from Dentistry	159,450	100,000	140,000	200,000	90,800	219
Dentist Age	49.2	43.0	48.0	55.0	8.2	303
Hours worked per year	1840.5	1568.0	1800.0	2024.0	498.8	303
Incorporated Partner						
Primary Private Practice	155,990	105,000	158,500	200,000	62,510	74
Total from Private Practice	156,940	105,000	160,000	200,000	62,640	74
Total from Dentistry	163,030	120,000	160,000	200,000	67,980	74
Dentist Age	47.6	39.0	47.0	55.3	9.5	118
Hours worked per year	1871.8	1600.0	1920.0	2123.0	431.3	118

Source: American Dental Association, 1991 Survey of Dental Practice.

Independent specialists who started their practice as incorporated sole proprietors have generally remained as such (88.0%). More striking, 97.4% of independent specialists who began as incorporated partners continue to practice in this arrangement. But, of those independent specialists who started their practice as unincorporated owners approximately half tend to shift to other ownership options.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

A 6. Income by Region

The mean net income earned by independent dentists in private practice by geographic region of the United States is shown in Table 12. Although regional variation in income exists, the distribution among the sources of that income is not affected by region. In all regions, an average of between ninety-six and one-hundred percent of total income was derived from a primary private practice. The national average primary practice net income for independent dentists, $96,500, was exceeded in New England, the South Atlantic and the Pacific.

Table 12: Net Income of Independent Dentists by Region and Source of Dental Income, 1990[1]

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Region						
New England	$100,560	$70,000	$90,000	$125,000	$45,880	96
Middle Atlantic	93,960	60,000	84,000	120,000	53,430	287
East North Central	89,550	53,500	80,000	113,000	54,810	283
West North Central	94,040	60,000	83,000	115,000	55,800	117
South Atlantic	103,730	60,000	90,000	126,000	67,250	286
East South Central	88,990	50,000	82,000	110,000	56,810	90
West South Central	91,280	45,000	80,000	120,000	63,320	142
Mountain	87,680	50,000	75,000	100,000	55,450	101
Pacific	108,730	69,000	92,000	135,000	69,710	289
Total from Private Practice						
Region						
New England	100,560	70,000	90,000	125,000	45,880	96
Middle Atlantic	94,950	60,000	85,000	120,000	54,090	286
East North Central	90,010	53,500	80,000	113,000	54,840	283
West North Central	95,270	60,000	84,000	120,000	55,770	117
South Atlantic	104,700	65,000	92,000	128,000	67,880	284
East South Central	89,880	53,000	85,000	110,000	57,089	90
West South Central	91,280	45,000	80,000	120,000	63,320	142
Mountain	88,440	50,000	75,000	100,000	55,170	101
Pacific	109,980	70,000	92,000	140,000	69,820	289
Total from Dentistry						
Region						
New England	100,190	70,000	90,000	125,000	43,600	90
Middle Atlantic	96,950	60,000	85,000	120,000	58,680	284
East North Central	91,090	55,000	80,000	118,000	54,770	281
West North Central	96,850	60,000	84,000	115,000	60,210	116
South Atlantic	105,240	65,000	94,307	128,000	68,110	283
East South Central	90,510	53,000	85,000	111,000	56,920	90
West South Central	93,730	48,000	80,000	120,000	64,990	139
Mountain	89,230	50,000	75,000	100,000	55,210	100
Pacific	111,230	70,000	96,900	141,000	70,450	287

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

Tables 13A and 13B detail net income figures for general practitioners and specialists by region.

Among independent general practitioners, three regions had mean net incomes higher than the national average general practitioner net income of $88,530. Two of these regions, New England and the Pacific, included dentists who were, on average, older than independent general practitioners nationally. In the South Atlantic dentists exhibited lower than the national average mean age. Tables 14A and 14B detail age and work schedules for independent general practitioners by region.

Table 13A: Net Income of Independent General Practitioners by Region and Source of Dental Income, 1990[1]

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Region						
New England	$ 96,370	$66,500	$89,260	$122,000	$43,320	57
Middle Atlantic	84,200	55,000	75,000	107,120	44,680	181
East North Central	83,350	50,000	76,000	108,500	49,930	205
West North Central	88,230	60,000	80,000	110,000	44,040	92
South Atlantic	95,080	60,000	85,500	120,000	54,860	208
East South Central	82,510	46,080	80,000	108,750	45,040	72
West South Central	81,910	42,000	70,000	115,460	52,890	95
Mountain	80,420	49,750	73,500	95,250	46,130	78
Pacific	99,140	65,000	90,000	125,000	56,500	200
Total from Private Practice						
Region						
New England	96,370	66,500	89,260	122,000	43,320	57
Middle Atlantic	84,740	55,500	75,000	108,000	44,710	181
East North Central	83,740	50,000	76,000	108,500	49,890	205
West North Central	89,450	60,000	80,400	111,500	44,130	92
South Atlantic	95,700	60,000	86,500	120,000	54,570	206
East South Central	83,210	49,490	80,000	108,750	44,760	72
West South Central	81,910	42,000	70,000	115,460	52,890	95
Mountain	81,060	49,750	75,000	96,500	46,020	78
Pacific	100,370	65,000	90,000	126,770	56,700	200
Total from Dentistry						
Region						
New England	93,560	65,750	88,200	120,500	39,240	54
Middle Atlantic	85,410	56,130	75,000	108,000	43,820	179
East North Central	84,810	50,360	78,000	110,000	49,860	203
West North Central	90,980	60,000	80,000	110,000	49,670	91
South Atlantic	96,020	60,000	86,500	120,000	54,550	206
East South Central	83,840	49,490	80,000	110,000	44,430	72
West South Central	84,280	44,250	71,500	116,600	55,050	94
Mountain	81,830	50,000	75,000	97,000	46,100	77
Pacific	101,240	67,050	91,050	130,000	57,210	198

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

Table 13B: **Net Income of Independent Specialists by Region and Source of Dental Income, 1990[1]**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Region						
New England	$115,510	$ 82,000	$100,000	$150,000	$ 57,060	39
Middle Atlantic	134,650	86,050	120,000	175,500	69,220	106
East North Central	129,350	80,750	123,000	165,000	59,620	78
West North Central[2]	--	--	--	--	--	25
South Atlantic	160,020	100,000	139,500	188,750	96,500	78
East South Central[2]	--	--	--	--	--	18
West South Central	137,540	60,000	122,800	186,000	86,440	47
Mountain[2]	--	--	--	--	--	23
Pacific	161,330	81,260	140,000	212,500	100,980	89
Total from Private Practice						
Region						
New England	115,510	82,000	100,000	150,000	57,060	39
Middle Atlantic	137,940	90,700	125,000	178,500	70,270	105
East North Central	130,220	84,010	123,000	171,750	59,690	78
West North Central[2]	--	--	--	--	--	25
South Atlantic	162,710	100,000	139,500	200,000	99,256	78
East South Central[2]	--	--	--	--		18
West South Central	137,540	60,000	122,800	186,000	86,440	47
Mountain[2]	--	--	--	--	--	23
Pacific	162,680	81,260	150,000	212,500	100,750	89
Total from Dentistry						
Region						
New England	124,480	85,730	112,500	168,750	54,770	36
Middle Atlantic	144,980	95,000	130,000	182,500	86,190	105
East North Central	131,020	85,010	124,250	180,500	59,630	78
West North Central[2]	--	--	--	--	--	25
South Atlantic	165,500	100,000	144,000	203,500	99,240	77
East South Central[2]	--	--	--	--	--	18
West South Central	141,920	64,000	131,200	186,500	86,320	45
Mountain[2]	--	--	--	--	--	23
Pacific	165,480	89,000	150,000	212,500	100,820	89

Source: American Dental Association, 1991 Survey of Dental Practice.

Among specialists, the national average primary practice net income of $129,330 was exceeded in two regions, the South Atlantic and the Pacific.

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[1] Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

[2] There were too few respondents in this category to allow for reliable statistical analysis.

Tables 14A and 14B give information on the age and hours worked of independent dentists by region. Both age and the amount of time spent in the practice influence net income earned from a private practice.

Table 14A: Age of Independent Dentists by Region, 1990[1]

Type of Dentist	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Independent Dentists						
Region						
New England	48.2	40.0	47.0	58.0	10.9	133
Middle Atlantic	48.5	38.0	45.0	58.0	13.0	433
East North Central	46.2	37.0	44.0	55.0	12.1	408
West North Central	45.7	37.0	43.0	53.0	10.9	166
South Atlantic	45.8	37.0	44.0	53.0	10.7	388
East South Central	45.5	37.0	42.0	55.0	12.1	121
West South Central	44.7	36.0	42.0	51.0	11.0	190
Mountain	44.7	36.0	43.0	52.0	10.9	130
Pacific	48.6	39.0	46.0	57.0	11.4	357
General Practitioners						
Region						
New England	48.1	39.3	45.5	59.0	11.6	84
Middle Atlantic	48.6	38.0	44.0	58.0	13.7	273
East North Central	45.9	36.0	43.0	55.0	12.2	293
West North Central	45.6	37.0	43.0	54.0	10.7	129
South Atlantic	45.8	37.0	44.0	53.0	10.8	266
East South Central	45.7	37.0	42.0	56.0	11.8	96
West South Central	44.6	36.0	42.0	50.8	11.3	128
Mountain	44.5	35.3	42.0	52.0	10.8	100
Pacific	48.8	39.0	46.0	58.3	11.8	238
Specialists						
Region						
New England	48.8	43.0	48.0	54.5	8.8	49
Middle Atlantic	48.0	40.0	46.0	56.0	10.7	160
East North Central	47.9	40.0	48.0	55.0	9.3	115
West North Central	46.3	40.0	45.0	51.0	8.0	37
South Atlantic	45.8	37.8	45.0	53.0	9.4	122
East South Central	44.4	37.5	45.0	50.5	8.7	25
West South Central	45.2	38.0	44.5	52.0	9.5	62
Mountain	46.1	40.8	45.0	50.5	8.0	30
Pacific	47.2	40.0	46.0	54.0	9.3	119

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

Table 14B: Hours Worked by Independent Dentists by Region, 1990[1]

Type of Dentist	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Independent Dentists						
Region						
New England	1849.5	1536.0	1800.0	2100.0	492.3	133
Middle Atlantic	1817.2	1584.0	1800.0	2058.0	490.6	433
East North Central	1835.1	1610.0	1813.0	2016.0	448.2	408
West North Central	1811.4	1584.0	1800.0	2000.0	440.1	166
South Atlantic	1873.9	1680.0	1900.0	2000.0	390.7	388
East South Central	1874.1	1632.0	1800.0	2040.0	455.7	121
West South Central	1830.6	1666.0	1800.0	2000.0	374.0	190
Mountain	1811.2	1536.0	1800.0	2000.0	437.0	130
Pacific	1767.5	1530.0	1728.0	2000.0	449.3	357
General Practitioners						
Region						
New England	1861.1	1572.0	1800.0	2105.3	446.4	84
Middle Atlantic	1827.8	1600.0	1813.0	2070.0	488.0	273
East North Central	1833.8	1617.0	1800.0	2000.0	425.6	293
West North Central	1812.4	1576.0	1800.0	2000.0	433.1	129
South Atlantic	1869.1	1666.0	1890.0	2000.0	387.5	266
East South Central	1853.8	1600.0	1800.0	2040.0	401.8	96
West South Central	1809.7	1666.0	1800.0	1920.0	333.7	128
Mountain	1828.0	1545.8	1800.0	2000.0	393.1	100
Pacific	1759.3	1530.0	1728.0	1964.0	434.3	238
Specialists						
Region						
New England	1801.0	1536.0	1728.0	2106.0	678.5	49
Middle Atlantic	1773.0	1440.0	1800.0	2000.0	532.3	160
East North Central	1843.2	1536.0	1840.0	2112.0	520.7	115
West North Central	1802.8	1605.0	1764.0	1926.0	331.4	37
South Atlantic	1899.1	1680.0	1920.0	2072.5	389.9	122
East South Central[2]	--	--	--	--	--	25
West South Central	1936.3	1624.0	1890.0	2111.3	518.6	62
Mountain	1673.9	1340.5	1710.0	1905.0	594.3	30
Pacific	1807.6	1500.0	1824.0	2040.0	515.2	119

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

[2] There were too few respondents in this category to allow for reliable statistical analysis.

B. Net Income of Solo Dentists

The solo dentist practice is the most typical form of private practice. About 68.4% of all the nation's private practitioners were working in a practice with no other dentists.

B 1. Income by Source

The net income of solo dentists in 1990 is reported in Table 15. Solo dentists averaged $91,030 from the primary private practice, $91,710 for all private practice income, and $92,790 from all dental sources. One quarter of solo dentists earned an annual income of under $55,000 from their primary private practice, and one quarter earned more than $115,460. The median primary practice income was $80,000. Solo dentists earned an average of 98.3% of their total dental income from their primary private practice. The net income for solo general practitioners and specialists is shown in Table 16. As stated on page 1, individual specialties are not analyzed due to the sampling structure of this survey.

Table 15: Net Income of Solo Dentists by Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice	$91,030	$55,000	$80,000	$115,460	$57,820	1,258
Total from Private Practice	91,710	55,000	80,000	117,000	58,220	1,256
Total from Dentistry	92,790	56,000	81,000	120,000	59,020	1,245

Source: American Dental Association, 1991 Survey of Dental Practice.

Table 16: Net Income of Solo General Practitioners and Specialists by Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
General Practitioners						
Primary Private Practice	$ 84,320	$50,000	$ 78,000	$109,000	$47,410	919
Total from Private Practice	84,830	51,000	78,000	110,000	47,500	918
Total from Dentistry	85,750	53,000	78,870	110,000	48,380	910
Specialists						
Primary Private Practice	135,390	78,000	115,000	180,000	84,620	339
Total from Private Practice	137,320	79,750	120,000	180,710	85,590	338
Total from Dentistry	139,500	80,000	120,000	185,000	85,590	335

Source: American Dental Association, 1991 Survey of Dental Practice.

An average of 98.4% of a solo general practitioner's total dental income was earned in a primary private practice. For solo specialists this percentage is 97.7%.

B 2. Income by Age

Table 17 details net income by source and by age group for all solo dentists. As was the case among all independent dentists, the younger and older dentists reported lower net incomes. The highest mean net income from primary practice, occurring among dentists forty-five to forty-nine years of age, was $113,090.

Table 17: Net Income of Solo Dentists by Age and Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	20
30-34	$ 74,950	$42,000	$ 70,000	$100,000	$45,760	143
35-39	100,950	56,000	90,000	125,000	64,750	218
40-44	99,640	65,000	90,000	125,000	61,590	251
45-49	113,090	72,000	100,000	140,000	64,630	172
50-54	103,390	70,000	100,000	125,000	47,900	126
55-59	85,560	60,000	79,250	100,000	51,750	128
60-64	75,660	50,000	69,380	90,000	41,760	88
65 +	56,960	34,250	50,000	75,000	37,060	104
Total from Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	20
30-34	75,800	47,000	70,000	100,000	45,840	142
35-39	101,510	56,000	92,000	125,000	64,850	218
40-44	100,820	65,000	93,000	125,000	62,490	250
45-49	113,430	73,000	100,000	140,000	64,409	172
50-54	104,190	70,000	100,000	125,000	49,010	126
55-59	85,760	60,000	79,250	100,000	51,650	128
60-64	75,819	50,000	70,000	90,000	41,678	88
65 +	57,320	34,250	50,000	75,000	37,543	104
Total from Dentistry						
Age group						
Under 30[1]	--	--	--	--	--	20
30-34	76,310	48,000	70,000	100,000	45,410	142
35-39	103,740	58,000	93,700	127,760	65,270	215
40-44	100,870	65,000	90,100	125,000	62,840	248
45-49	114,860	75,000	100,000	140,000	64,990	169
50-54	106,990	70,000	100,000	132,410	53,920	126
55-59	86,730	60,000	79,250	100,000	52,870	128
60-64	76,890	50,000	70,000	91,000	42,250	86
65 +	57,840	35,000	50,000	75,000	37,850	103

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

Income by dentist age is shown in Tables 18A and 18B for solo general practitioners and solo specialists.

Table 18A: Net Income of Solo General Practitioners by Age and Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	16
30-34	$ 71,860	$40,500	$ 70,000	$ 95,750	$37,750	120
35-39	94,570	55,000	90,000	120,000	54,680	160
40-44	91,190	60,000	85,000	117,000	45,910	187
45-49	99,890	70,000	89,000	123,000	53,810	107
50-54	98,810	67,000	100,000	125,000	45,950	75
55-59	78,680	56,370	76,000	100,000	40,650	92
60-64	74,650	50,000	67,190	90,000	39,580	66
65 +	56,060	32,750	50,000	74,250	34,640	88
Total from Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	16
30-34	72,750	44,000	70,000	96,000	37,890	119
35-39	94,920	55,000	90,000	120,000	54,610	160
40-44	92,220	60,000	85,000	120,000	46,120	187
45-49	99,980	70,000	89,000	123,000	53,760	107
50-54	99,140	67,000	100,000	125,000	46,200	75
55-59	78,680	56,370	76,000	100,000	40,650	92
60-64	74,650	50,000	67,190	90,000	39,580	66
65+	56,220	32,750	50,000	74,250	34,680	88
Total from Dentistry						
Age group						
Under 30[1]	--	--	--	--	--	16
30-34	73,270	47,000	70,000	96,000	37,450	119
35-39	97,010	56,000	90,000	120,000	55,280	158
40-44	92,000	61,130	85,000	120,000	45,920	185
45-49	101,070	70,000	90,000	124,000	53,820	105
50-54	102,460	67,000	100,000	125,000	53,070	75
55-59	79,570	56,370	76,000	100,000	42,050	92
60-64	75,570	50,500	70,000	90,000	39,950	64
65+	56,330	35,000	50,000	74,250	34,610	88

Source: American Dental Association, 1991 Survey of Dental Practice.

Although not shown in this table, 32.3% of independent general practitioners are under forty years of age; 39.3% are aged forty to fifty-four and 28.4% are fifty-five years of age or older.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

Table 18B: **Net Income of Solo Specialists by Age and Source of Dental Income, 1990**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	4
30-34[1]	--	--	--	--	--	23
35-39	$143,910	$ 78,000	$126,500	$187,000	$ 93,430	58
40-44	159,930	97,000	140,000	208,000	100,300	64
45-49	166,160	104,500	160,000	238,500	81,020	65
50-54	119,820	82,000	100,000	150,000	57,000	51
55-59	128,480	67,750	102,900	178,750	79,590	36
60-64[1]	--	--	--	--	--	22
65 +[1]	--	--	--	--	--	16
Total from Private Practice						
Age group						
Under 30[1]	--	--	--	--	--	4
30-34[1]	--	--	--	--	--	23
35-39	145,910	78,000	129,000	187,000	93,420	58
40-44	163,190	100,000	140,000	210,000	103,060	63
45-49	167,470	106,500	160,000	238,500	81,640	65
50-54	122,330	82,000	100,000	160,000	60,110	51
55-59	129,930	74,000	102,900	178,750	78,310	36
60-64[1]	--	--	--	--	--	22
65 +[1]	--	--	--	--	--	16
Total from Dentistry						
Age group						
Under 30[1]	--	--	--	--	--	3
30-34[1]	--	--	--	--	--	23
35-39	149,300	79,880	130,000	189,000	92,360	57
40-44	164,400	100,000	140,000	210,000	104,130	63
45-49	170,100	108,500	162,500	239,250	80,640	64
50-54	123,250	82,000	100,000	160,000	60,880	51
55-59	131,370	74,000	102,900	183,750	79,070	36
60-64[1]	--	--	--	--	--	22
65 +[1]	--	--	--	--	--	15

Source: American Dental Association, 1991 Survey of Dental Practice.

The average age of solo specialists is 47.0 years. Nearly one quarter (23.2%) are under forty years of age, 55.2% are aged forty to fifty-four, and 21.5% are fifty-five years of age or older.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

B 3. Income by Years Since Graduation

Table 19 details the relationship between earnings and experience. In general, income increases with experience in practicing dentistry. Lower incomes among dentists in the early and late years of their work lives may be associated with the effects of starting and retiring from a practice.

Table 19: Net Income of Solo Dentists by Years Since Graduation and Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Years since graduation						
Under 5	$ 53,510	$34,000	$49,550	$ 75,000	$37,270	52
5-9	83,103	50,000	75,000	106,230	52,940	198
10-14	102,230	61,000	92,000	125,000	60,390	227
15-19	106,030	63,600	96,000	125,000	66,400	207
20-24	107,200	70,000	95,000	135,000	61,800	157
25-29	97,120	68,000	97,000	120,000	49,520	144
30-34	86,150	56,000	75,000	103,000	52,500	115
35 +	64,320	38,000	60,000	85,000	33,930	150
Total from Private Practice						
Years since graduation						
Under 5	54,990	34,000	49,550	75,000	38,590	52
5-9	83,920	50,000	75,000	107,000	53,060	197
10-14	102,870	61,960	93,700	127,760	60,480	226
15-19	107,230	65,000	96,000	130,000	67,650	207
20-24	107,600	70,000	95,000	135,000	61,550	157
25-29	97,950	68,000	97,000	120,000	50,440	144
30-34	86,290	56,000	75,000	103,000	52,450	115
35 +	64,600	38,000	61,000	85,000	39,160	150
Total from Dentistry						
Years since graduation						
Under 5	55,770	36,000	49,550	75,000	37,490	52
5-9	84,960	50,000	75,000	110,000	52,520	196
10-14	104,230	63,000	96,900	130,000	61,580	223
15-19	108,010	65,000	96,000	130,000	67,890	204
20-24	108,130	70,000	95,000	135,000	61,570	156
25-29	100,400	68,000	97,000	122,000	55,260	144
30-34	88,320	56,160	76,000	103,000	53,940	113
35 +	64,870	38,000	61,000	85,000	39,180	149

Source: American Dental Association, 1991 Survey of Dental Practice.

Twenty-one percent of solo dentists have been in practice for less than ten years. Approximately one third (34.6%) have been in practice ten to nineteen years, 21.6% have been in practice for twenty to twenty-nine years, and 22.8% have been in practice for thirty years or more.

Table 20A details net income by years of experience for general practitioners.

Table 20A: Net Income of Solo General Practitioners by Years Since Graduation and Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Years since graduation						
Under 5	$53,600	$34,000	$49,550	$ 75,000	$34,700	47
5-9	79,130	48,250	72,000	103,750	43,500	160
10-14	95,390	60,000	90,000	120,000	50,560	168
15-19	94,740	60,000	87,000	120,000	48,060	143
20-24	96,780	66,000	85,000	125,000	54,100	99
25-29	91,610	66,090	90,000	120,000	45,840	91
30-34	78,740	51,500	70,000	100,000	41,560	82
35 +	64,080	37,000	60,000	85,000	37,320	121
Total from Private Practice						
Years since graduation						
Under 5	54,750	34,000	49,550	75,000	35,830	47
5-9	79,900	49,000	72,000	105,000	43,450	159
10-14	95,890	60,000	90,000	120,000	50,510	168
15-19	95,660	60,000	87,000	120,000	48,450	143
20-24	97,130	67,000	85,000	125,000	53,810	99
25-29	91,890	66,090	90,000	120,000	46,090	91
30-34	78,740	51,500	70,000	100,000	41,560	82
35 +	64,190	37,000	60,000	85,000	37,320	121
Total from Dentistry						
Years since graduation						
Under 5	55,790	36,000	49,550	75,000	34,780	47
5-9	80,860	50,000	74,500	105,250	42,900	158
10-14	97,110	60,190	90,000	121,070	51,910	166
15-19	96,080	60,000	88,500	120,000	47,960	140
20-24	97,380	68,410	85,000	125,000	53,650	99
25-29	94,680	66,840	90,000	120,000	52,610	91
30-34	80,270	55,250	70,000	100,000	43,150	80
35 +	64,280	38,000	60,000	85,000	37,250	121

Source: American Dental Association, 1991 Survey of Dental Practice.

Almost one quarter (22.4%) of solo general practitioners graduated from dental school under ten years ago. One third (34.1%) graduated ten to nine-teen years ago and 43.5% graduated twenty or more years ago. Fourteen percent (14.1%) of solo general practitioners graduated thirty-five or more years ago.

Table 20B details net income by years of experience for specialists. Only 1.7% of solo specialists have been in practice under five years. Over a quarter (27.2%) graduated from dental school five to fourteen years ago, 38.7% have been out of dental school for fifteen to twenty-four years, 23.5% have been out for twenty-five to thirty-four years and 8.9% of practicing solo specialists graduated thirty-five or more years ago.

Table 20B: Net Income of Solo Specialists by Years Since Graduation and Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Years since graduation						
Under 5[1]	--	--	--	--	--	5
5-9	$123,910	$ 63,750	$104,000	$158,500	$ 86,490	38
10-14	149,760	80,000	130,000	200,000	84,980	59
15-19	167,640	97,000	150,000	211,500	104,630	64
20-24	150,630	100,000	134,500	206,250	76,140	58
25-29	120,210	80,500	100,000	154,420	60,410	53
30-34	131,100	73,500	110,000	172,500	78,230	33
35 +[1]	--	--	--	--	--	29
Total from Private Practice						
Years since graduation						
Under 5[1]	--	--	--	--	--	5
5-9	124,960	63,750	104,000	159,750	87,260	38
10-14	152,270	80,000	137,500	200,000	84,760	58
15-19	170,370	97,000	150,000	211,500	107,630	64
20-24	151,230	100,000	134,500	206,250	75,760	58
25-29	123,380	81,000	100,000	160,000	62,460	53
30-34	132,090	77,500	110,000	172,500	77,400	33
35 +[1]	--	--	--	--	--	29
Total from Dentistry						
Years since graduation						
Under 5[1]	--	--	--	--	--	5
5-9	126,620	63,750	108,500	159,750	86,190	38
10-14	154,810	87,500	140,000	200,000	84,090	57
15-19	171,730	97,000	150,000	211,500	108,550	64
20-24	153,690	102,000	139,000	212,500	75,040	57
26-29	124,360	81,000	100,000	162,500	63,350	53
30-34	135,920	82,000	125,000	182,500	77,350	33
35 +[1]	--	--	--	--	--	28

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

B 3. Income by Time in Practice

Table 21 contains net income statistics for solo private practitioners by full- and part-time status. In 1990, solo dentists spent an average of 37.6 hours per week in the practice and 33.7 hours per week treating patients. On a yearly basis, private practitioners averaged 1,822.4 hours in the primary practice and 1,633.2 hours treating patients.[1]

In the following tables, time in practice is calculated by hours per week and hours per year. Dentists are then divided into categories of full- and part-time workers. Full-time is defined as working thirty-two or more hours weekly or sixteen hundred (thirty-two hours times fifty weeks) or more hours annually. (Dentists were asked to exclude vacation time from the reported work weeks.)

Table 21: **Net Income, Age, and Hours Worked of Solo Dentists by Hours Worked and Source of Dental Income, 1990**

Hours per Week	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Less than 32 hours:						
Primary Private Practice	$67,390	$31,550	$59,000	$ 90,000	$54,970	160
Total from Private Practice	70,160	31,550	60,000	91,000	57,202	158
Total from Dentistry	72,380	32,840	61,000	95,000	58,230	156
Dentist Age	57.2	44.0	59.0	67.0	13.7	231
Hours worked per week	24.2	20.0	26.0	30.0	6.4	233
32 hours or more:						
Primary Private Practice	94,200	59,000	83,000	120,000	57,470	1098
Total from Private Practice	94,570	60,000	84,000	120,000	57,755	1098
Total from Dentistry	95,510	60,000	85,000	120,000	58,590	1089
Dentist Age	45.5	37.0	43.0	53.0	11.0	1467
Hours worked per week	39.6	35.0	38.0	42.0	6.9	1475
Hours Per Year						
Less than 1,600 hours:						
Primary Private Practice	81,430	40,000	71,000	103,000	60,520	303
Total from Private Practice	83,270	40,000	72,000	106,000	62,100	301
Total from Dentistry	85,160	44,000	72,000	108,000	64,170	298
Dentist Age	54.4	43.0	57.0	65.0	13.3	409
Hours worked per year	1289.8	1170.0	1408.0	1536.0	320.8	411
1,600 hours or more:						
Primary Private Practice	93,900	60,000	83,000	120,000	56,630	955
Total from Private Practice	94,230	60,000	83,500	120,000	56,730	955
Total from Dentistry	95,070	60,000	85,000	120,000	57,130	947
Dentist Age	44.7	37.0	43.0	51.0	10.6	1289
Hours worked per year	1984.0	1750.0	1920.0	2100.0	346.3	1297

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] Annual hours were determined by multiplying weeks worked per year by hours worked per week.

Although not shown in the Table 21, 12.8% of solo dentists worked part-time (less than thirty-two hours) on a weekly basis, and 23.3% worked part-time on an annual basis (less than sixteen hundred hours). Solo dentists in private practice earn most of their annual net income from their primary practice regardless of full- or part-time status. Solo practitioners working under sixteen hundred hours annually report that an average of 96.3% of total dental income is earned in the primary practice, while practitioners working sixteen hundred hours or more report 98.9% of total income from a primary private practice.

Table 22A details net income by hours spent in the practice for solo general practitioners.

Table 22A: Net Income, Age, and Hours Worked of Solo General Practitioners by Hours Worked and Source of Dental Income, 1990

Hours per Week	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Less than 32 hours:						
Primary Private Practice	$58,670	$30,000	$50,000	$ 85,000	$44,180	101
Total from Private Practice	61,130	30,000	55,500	85,000	46,470	100
Total from Dentistry	62,800	30,650	58,000	85,000	46,430	100
Dentist Age	58.2	44.0	60.0	68.0	14.2	147
Hours worked per week	24.3	20.0	26.0	30.0	6.5	149
32 hours or more:						
Primary Private Practice	87,490	55,750	80,000	110,000	46,850	818
Total from Private Practice	87,730	56,000	80,000	110,000	46,830	818
Total from Dentistry	88,590	56,000	80,000	110,000	47,880	810
Age	45.4	37.0	43.0	53.0	11.0	1,078
Hours worked per week	39.4	35.0	38.0	42.0	6.5	1,086
Hours Per Year						
Less than 1,600 hours:						
Primary Private Practice	73,550	38,000	65,000	100,000	52,080	203
Total from Private Practice	74,970	40,000	68,000	100,000	52,780	202
Total from Dentistry	76,520	40,000	69,380	100,000	55,080	201
Age	55.1	43.0	58.0	65.0	13.6	276
Hours worked per year	1299.4	1194.0	1410.0	1536.0	315.8	278
1,600 hours or more:						
Primary Private Practice	87,380	56,000	80,000	110,000	45,580	716
Total from Private Practice	87,620	56,000	80,000	110,000	45,550	716
Total from Dentistry	88,370	56,150	80,000	110,000	46,010	709
Dentist Age	44.6	37.0	42.0	51.0	10.5	949
Hours worked per year	1976.9	1750.0	1920.0	2100.0	322.2	957

Source: American Dental Association, 1991 Survey of Dental Practice.

The average dental income was, as expected, lower among dentists working fewer hours per week or year. These dentists working part-time (less than thirty-two hours per week or sixteen hundred hours per year) tended to be older than the average age of solo general practitioners of 47.0 years.

Table 22B details income by hours spent in the practice for solo specialists.

Table 22B: Net Income, Age, and Hours Worked of Solo Specialists by Hours Worked and Source of Dental Income, 1990

Hours per Week	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Less than 32 hours:						
Primary Private Practice	$103,840	$53,000	$85,000	$150,000	$79,500	59
Total from Private Practice	108,140	58,250	88,000	152,500	81,730	58
Total from Dentistry	114,150	61,250	90,500	157,880	83,940	56
Dentist Age	53.1	42.3	52.0	64.8	11.3	84
Hours worked per week	24.0	20.0	25.0	30.0	6.1	84
32 hours or more:						
Primary Private Practice	142,040	82,500	120,160	185,000	84,300	280
Total from Private Practice	143,360	82,500	121,870	185,000	85,270	280
Total from Dentistry	144,590	85,010	123,000	187,000	85,150	279
Dentist Age	45.7	39.0	45.0	52.0	8.6	389
Hours worked per week	40.6	35.0	40.0	42.5	8.4	389
Hours Per Year						
Less than 1,600 hours:						
Primary Private Practice	120,440	61,250	99,000	163,750	80,720	100
Total from Private Practice	124,640	68,000	100,000	176,000	84,150	99
Total from Dentistry	128,900	72,500	100,000	181,000	84,800	97
Dentist Age	51.1	42.0	50.0	59.5	10.7	133
Hours worked per year	1240.8	1126.0	1350.0	1524.0	334.2	133
1,600 hours or more:						
Primary Private Practice	141,650	85,010	122,000	182,850	85,600	239
Total from Private Practice	142,570	85,010	122,800	185,000	85,810	239
Total from Dentistry	143,820	89,750	124,500	185,000	85,700	238
Dentist Age	45.4	39.0	45.0	52.0	8.6	340
Hours worked per year	2032.9	1764.0	1920.0	2160.0	424.5	340

Source: American Dental Association, 1991 Survey of Dental Practice.

B 4. Income by Employment Status

Solo dentists have two ownership options. They may practice as the sole proprietor of an unincorporated or as the sole shareholder in an incorporated practice.

Table 23 contains information about the current employment status of solo dentists in 1990. In addition, the dentists' initial employment status in the current primary practice is also detailed.

Table 23: Percentage Distribution of Solo Dentists by Current Employment Status and Initial Employment Status in the Current Primary Practice, 1990

Current Employment Status	*Percent*	*n*
Sole proprietor, unincorporated	69.0%	1,229
Sole proprietor, incorporated	31.0	553
Total	100.0	1,782
Initial Employment Status in Current Practice		
Sole proprietor, unincorporated	82.3	1,294
Partner, unincorporated	1.5	24
Employee, unincorporated	2.7	42
Sole proprietor, incorporated	9.8	155
Partner, incorporated	0.2	3
Employee, incorporated	1.5	24
Independent contractor	2.0	31
Total	100.0	1,573

Source: American Dental Association, 1991 Survey of Dental Practice.

Most solo practitioners operate as sole proprietors of unincorporated practices (69.0%). The remaining thirty-one percent are sole shareholders in their own incorporated practice.

Nearly all solo dentists (92.1%) started in their current practice as sole proprietors, 82.3% in unincorporated practice, and 9.8% in incorporated practice. Only 1.7% of current solo dentists began as partners in their practice. Just under five percent (4.2%) began as employees and later took over the practice, while 2.0% began as independent contractors to the practice they now own.

Among solo dentists who began as incorporated sole proprietors, 91.4% remain incorporated and 8.6% have changed their practice to an unincorporated sole proprietorship. Among solos who began as unincorporated sole proprietors, 77.1% remain in this status, and 22.9% have incorporated the practice.

Table 24 details the income, age and work schedules of solo dentists by employment status in the primary private practice.

Table 24: Net Income, Age, and Hours Worked of Solo Dentists by Employment Status in the Primary Practice and Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Solo Dentists						
Unincorporated Sole Proprietor						
Primary Private Practice	$ 81,740	$50,000	$ 75,000	$104,000	$52,790	830
Total from Private Practice	82,300	50,000	75,000	105,000	52,930	829
Total from Dentistry	83,280	50,000	75,000	105,000	53,480	820
Dentist Age	46.7	37.0	43.0	56.0	13.2	1111
Hours worked per year	1810.9	1600.0	1800.0	2000.0	471.7	1119
Incorporated Sole Proprietor						
Primary Private Practice	112,110	70,000	100,000	142,500	61,860	428
Total from Private Practice	113,130	72,000	100,000	148,000	62,502	427
Total from Dentistry	114,320	72,000	100,000	148,000	63,750	425
Dentist Age	47.5	40.0	46.0	54.0	9.5	587
Hours worked per year	1848.0	1610.0	1800.0	2000.0	415.7	589
General Practitioners						
Unincorporated Sole Proprietor						
Primary Private Practice	77,770	48,630	71,180	100,000	42,590	668
Total from Private Practice	78,200	49,080	72,000	100,000	42,640	668
Total from Dentistry	79,030	50,000	72,000	100,000	43,270	661
Dentist Age	47.0	37.0	43.0	57.0	12.8	885
Hours worked per year	1809.8	1600.0	1800.0	2000.0	434.4	893
Incorporated Sole Proprietor						
Primary Private Practice	101,780	65,000	99,000	125,000	54,710	251
Total from Private Practice	102,550	66,900	99,000	125,250	54,800	250
Total from Dentistry	103,600	70,000	99,000	125,500	56,170	249
Dentist Age	47.0	39.0	45.0	54.0	10.2	340
Hours worked per year	1862.5	1620.0	1800.0	2000.0	407.9	342
Specialists						
Unincorporated Sole Proprietor						
Primary Private Practice	121,750	67,250	100,000	160,000	89,280	162
Total from Private Practice	123,830	69,000	100,000	160,000	89,270	161
Total from Dentistry	126,380	70,000	101,500	165,000	88,710	159
Dentist Age	44.6	37.0	43.0	50.3	10.3	226
Hours worked per year	1822.1	1536.0	1824.0	2040.0	581.5	226
Incorporated Sole Proprietor						
Primary Private Practice	147,880	95,000	139,000	200,000	78,310	177
Total from Private Practice	149,580	95,000	139,000	200,000	80,400	177
Total from Dentistry	151,340	100,000	139,500	200,000	81,100	176
Dentist Age	49.2	43.0	48.0	55.0	8.2	247
Hours worked per year	1799.3	1536.0	1800.0	2000.0	492.5	247

Source: American Dental Association, 1991 Survey of Dental Practice.

B 5. Income by Region

Net income earned by solo private practitioners in analzed by geographic region of the United States in Table 27. The mean and median primary practice net incomes for all solo dentists were shown to be $91,030 and $80,000 in Table 15. These figures were exceeded in three regions.

Table 25: Net Income of Solo Dentists by Region and Source of Dental Income, 1990[1]

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Region						
New England	$ 95,190	$70,000	$90,000	$120,000	$38,680	63
Middle Atlantic	84,830	55,000	75,000	106,230	50,440	200
East North Central	83,020	50,000	75,000	110,000	49,740	205
West North Central	83,330	58,130	75,000	103,326	44,770	78
South Atlantic	99,650	60,000	89,000	122,000	66,330	208
East South Central	88,700	45,000	82,000	110,000	61,170	72
West South Central	88,420	46,000	75,000	120,000	60,930	115
Mountain	87,740	50,000	75,000	100,000	56,900	91
Pacific	103,320	65,000	90,000	125,000	66,750	213
Total from Private Practice						
Region						
New England	95,190	70,000	90,000	120,000	38,680	63
Middle Atlantic	85,610	55,000	75,000	108,000	51,260	199
East North Central	83,450	50,000	75,000	110,000	49,970	205
West North Central	83,930	58,132	75,000	103,326	45,190	78
South Atlantic	100,900	60,000	90,000	122,000	67,280	207
East South Central	88,700	45,000	82,000	110,000	61,170	72
West South Central	88,420	46,000	75,000	120,000	60,930	115
Mountain	88,580	50,000	75,000	100,000	56,590	91
Pacific	104,470	65,000	90,000	130,000	66,950	213
Total from Dentistry						
Region						
New England	94,610	70,000	90,000	120,000	37,650	60
Middle Atlantic	86,940	56,000	75,000	108,000	51,440	198
East North Central	84,210	50,000	76,000	110,000	49,920	203
West North Cental	86,550	60,000	75,000	103,330	53,190	78
South Atlantic	101,280	60,000	90,000	122,520	67,550	206
East South Central	89,180	45,000	82,000	110,000	60,810	72
West South Central	91,090	50,000	80,000	120,000	62,910	113
Mountain	89,470	50,000	75,000	100,000	56,640	90
Pacific	105,700	67,740	90,100	130,000	67,750	212

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

Among solo general practitioners, three regions reported net income levels higher than the national average of $84,320 and median value of $78,000. These regions were New England ($92,430), the South Atlantic ($90,890) and Pacific ($96,160).

Table 26A: Net Income of Solo General Practitioners by Region and Source of Dental Income, 1990[1]

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Region						
New England	$92,430	$70,000	$90,000	$110,000	$32,770	40
Middle Atlantic	77,870	50,000	70,000	100,000	42,550	137
East North Central	77,960	45,000	72,000	108,000	43,410	155
West North Central	78,920	55,000	75,000	103,000	34,490	63
South Atlantic	90,890	55,000	82,500	120,000	50,370	154
East South Central	82,310	42,000	75,000	110,000	47,840	59
West South Central	81,120	42,000	70,000	110,000	51,800	79
Mountain	79,580	49,750	72,000	93,500	46,740	70
Pacific	96,160	64,120	90,000	125,000	55,800	150
Total from Private Practice						
Region						
New England	92,430	70,000	90,000	110,000	32,770	40
Middle Atlantic	78,110	50,000	70,000	100,000	42,420	137
East North Central	78,320	46,470	72,000	108,000	43,620	155
West North Central	79,350	55,000	75,000	103,000	34,950	63
South Atlantic	91,700	58,000	85,000	120,000	50,030	153
East South Central	82,310	42,000	75,000	110,000	47,840	59
West South Central	81,120	42,000	70,000	110,000	51,800	79
Mountain	80,300	49,750	73,500	95,250	46,620	70
Pacific	97,390	64,120	90,000	125,000	56,160	150
Total from Dentistry						
Region						
New England	90,640	68,750	89,630	112,500	31,320	38
Middle Atlantic	79,370	54,560	70,000	100,000	42,770	136
East North Central	79,000	46,730	72,040	108,000	43,530	153
West North Central	82,230	58,130	75,000	103,000	45,060	63
South Atlantic	91,880	58,000	85,000	120,000	49,970	153
East South Central	82,810	42,500	75,000	110,000	47,400	59
West South Central	83,780	46,500	71,500	110,000	54,610	78
Mountain	81,140	50,000	75,000	95,500	46,730	69
Pacific	98,240	65,000	90,000	125,000	56,740	149

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

Table 26B: **Net Income of Solo Specialists by Region and Source of Dental Income, 1990[1]**

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Primary Private Practice						
Region						
New England[2]	--	--	--	--	--	23
Middle Atlantic	$121,800	$ 70,000	$100,000	$170,000	$ 68,120	63
East North Central	121,340	75,000	104,500	165,000	63,290	50
West North Central[2]	--	--	--	--	--	15
South Atlantic	160,640	100,000	126,500	200,000	106,870	54
East South Central[2]	--	--	--	--	--	13
West South Central	127,540	60,000	120,000	173,250	84,850	36
Mountain[2]	--	--	--	--	--	21
Pacific	144,980	75,000	120,000	200,000	97,410	63
Total from Private Practice						
Region						
New England[2]	--	--	--	--	--	23
Middle Atlantic	126,040	70,000	109,990	171,250	70,220	62
East North Central	122,300	78,750	104,500	166,000	63,260	50
West North Central[2]	--	--	--	--	--	15
South Atlantic	164,530	100,000	126,500	210,000	110,440	54
East South Central[2]	--	--	--	--	--	13
West South Central	127,540	60,000	120,000	173,250	84,850	36
Mountain[2]	--	--	--	--	--	21
Pacific	145,610	75,000	120,000	200,000	97,350	63
Total from Dentistry						
Region						
New England[2]	--	--	--	--	--	22
Middle Atlantic	127,480	74,500	110,000	171,250	69,730	62
East North Central	123,110	79,500	104,500	169,250	63,340	50
West North Central[2]	--	--	--	--	--	15
South Atlantic	167,580	100,000	128,000	223,500	110,810	53
East South Central[2]	--	--	--	--	--	13
West South Central	130,890	60,000	120,000	176,000	84,270	35
Mountain[2]	--	--	--	--	--	21
Pacific	148,820	77,980	120,000	200,000	97,970	63

Source: American Dental Association, 1991 Survey of Dental Practice.

The average national solo specialist income is reported as $135,390 in Table 16; the median value is $115,000. These figures are exceeded only in the Pacific.

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[1] Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

[2] There were too few respondents in this category to allow for reliable statistical analysis.

Tables 27A and 27B give information on the age and hours worked of solo dentists by region. Both age and the amount of time spent in the practice influence net income earned from a private practice.

Table 27A: Age of Solo Dentists by Region, 1990[1]

Type of Dentist	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Solo Dentists						
Region						
New England	49.6	40.0	48.0	60.0	11.7	87
Middle Atlantic	49.0	38.0	45.0	58.0	13.7	298
East North Central	46.7	37.0	44.0	56.0	12.8	297
West North Central	46.5	38.0	44.0	54.0	11.4	112
South Atlantic	46.0	38.0	44.0	53.0	10.9	275
East South Central	45.3	37.0	42.0	55.0	11.6	98
West South Central	44.0	36.0	42.0	49.0	10.3	155
Mountain	44.8	36.0	43.0	52.0	10.9	116
Pacific	48.8	40.0	46.0	57.0	11.5	254
General Practitioners						
Region						
New England	49.7	40.0	48.0	60.3	12.2	58
Middle Atlantic	49.2	38.0	45.0	58.0	14.0	200
East North Central	46.5	36.0	43.0	57.0	12.8	223
West North Central	46.7	37.8	44.0	55.3	11.1	90
South Atlantic	46.0	37.0	44.0	53.8	11.0	196
East South Central	45.5	37.0	42.0	56.0	11.4	78
West South Central	43.8	36.0	42.0	49.0	10.3	107
Mountain	44.8	35.0	42.0	55.0	11.0	89
Pacific	49.0	40.0	46.0	58.0	11.7	179
Specialists						
Region						
New England[2]	--	--	--	--	--	29
Middle Atlantic	48.4	39.0	46.0	57.3	11.8	98
East North Central	48.2	41.8	48.0	54.0	9.1	74
West North Central[2]	--	--	--	--	--	22
South Atlantic	46.3	38.0	45.0	53.0	8.9	79
East South Central[2]	--	--	--	--	--	20
West South Central	45.1	38.0	45.0	52.0	9.4	48
Mountain[2]	--	--	--	--	--	27
Pacific	47.5	41.0	46.0	55.0	9.1	75

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

[2] There were too few respondents in this category to allow for reliable statistical analysis.

Table 27B: Hours worked by Solo Dentists by Region, 1990[1]

Type of Dentist	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Solo Dentists						
Region						
New England	1877.7	1536.0	1840.0	2184.0	508.6	87
Middle Atlantic	1802.4	1568.0	1800.0	2064.0	524.2	298
East North Central	1824.9	1610.0	1800.0	2000.0	453.0	297
West North Central	1808.3	1584.0	1800.0	2000.0	427.0	112
South Atlantic	1874.6	1632.0	1850.0	2000.0	392.4	275
East South Central	1850.2	1600.0	1800.0	2000.0	426.2	98
West South Central	1831.0	1680.0	1800.0	1960.0	366.9	155
Mountain	1826.7	1575.0	1800.0	2000.0	452.2	116
Pacific	1766.2	1536.0	1728.0	1976.0	466.5	254
General Practitioners						
Region						
New England	1892.1	1536.0	1851.0	2201.3	479.1	58
Middle Atlantic	1813.1	1577.3	1800.0	2070.0	515.8	200
East North Central	1825.1	1620.0	1800.0	2000.0	423.6	223
West North Central	1805.7	1579.0	1800.0	2022.0	411.3	90
South Atlantic	1879.8	1638.0	1856.0	2000.0	384.3	196
East South Central	1825.9	1600.0	1800.0	2010.0	351.8	78
West South Central	1823.3	1680.0	1800.0	1938.0	328.2	107
Mountain	1847.0	1600.0	1800.0	2000.0	404.0	89
Pacific	1764.3	1536.0	1728.0	1976.0	444.5	179
Specialists						
Region						
New England[2]	--	--	--	--	--	29
Middle Atlantic	1749.5	1380.0	1800.0	2000.0	557.5	98
East North Central	1822.8	1536.0	1812.0	2077.5	544.7	74
West North Central[2]	--	--	--	--	--	22
South Atlantic	1843.4	1584.0	1800.0	2000.0	395.1	79
East South Central[2]	--	--	--	--	--	20
West South Central	1872.8	1608.0	1800.0	2030.0	518.2	48
Mountain[2]	--	--	--	--	--	27
Pacific	1777.3	1472.0	1764.0	1976.0	544.3	75

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

[2] There were too few respondents in this category to allow for reliable statistical analysis.

C. Net Income of Nonowner Dentists

Nonowner, or employed, dentists comprise 5.1% of dentists who are in private practice as a primary occupation. These dentists practice on a salary, percentage, commission, or associateship basis. One half (51.2%) of non-owners have been out of dental school for under five years. One quarter (25.5%) graduated between five and nine years ago and the rest graduated over ten years ago. Independent contractors are not considered employees of a practice and are analyzed separately, in Section D.

C 1. Income by Source

The 1990 net income of nonowner dentists is reported in Table 28. Statistics are reported for all nonowner dentists and for nonowner general practitioners. There were too few employed specialist respondents to provide reliable statistical analyses. The average primary practice net income reported by nonowner dentists was $48,580. One half of nonowners earned at least $40,000, and one quarter earned at least $60,000 annually. The mean primary practice income represented an average of 96.1% of total net income from dentistry.

Table 28: Net Income, Age and Hours Worked of Nonowner Dentists by Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Nonowners						
Primary Private Practice	$48,580	$30,000	$40,000	$60,000	$29,630	81
Total from Private Practice	49,920	30,000	44,500	60,000	30,100	81
Total from Dentistry	50,750	30,000	44,500	65,000	30,410	81
Dentist Age	35.9	29.0	32.0	37.0	11.1	106
Hours worked per year	1677.5	1344.0	1750.0	2000.0	561.7	106
General Practitioners						
Primary Private Practice	46,760	30,000	40,000	60,000	25,700	64
Total from Private Practice	47,960	30,000	40,000	60,000	26,380	64
Total from Dentistry	48,780	30,000	40,000	61,500	26,790	64
Dentist Age	35.6	29.0	31.0	37.0	11.1	80
Hours worked per year	1651.5	1292.3	1739.0	2000.0	521.9	80

Source: American Dental Association, 1991 Survey of Dental Practice.

C 2. Income by Age

Nonowner dentists were an average of 35.9 years of age; sixty-five percent (64.8%) of the nonowners were younger than 35 years of age and only 8.2% were fifty-five or older. Nonowner general practitioners averaged 35.6 years of age. The median age for general practitioners was thirty-one years; this compares to a median age of forty-four for independent general practitioners.

Table 29 details income figures for nonowner dentists younger than thirty-five years of age. There were too few nonowner respondents thirty-five or older to allow for reliable statistical analyses.

Table 29: Net Income of Nonowner Dentists by Age and Source of Dental Income, 1990

Type of Dentist	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Nonowners						
Younger than 35 years						
Primary Private Practice	$45,650	$30,000	$40,000	$55,000	$24,360	54
Total from Private Practice	46,940	30,000	40,000	55,000	24,530	54
Total from Dentistry	47,010	30,000	40,000	55,000	24,600	54
General Practitioners						
Younger than 35 years						
Primary Private Practice	43,770	30,000	40,000	52,500	19,560	45
Total from Private Practice	44,760	30,000	40,000	52,500	19,900	45
Total from Dentistry	44,810	30,000	40,000	52,500	19,940	45

Source: American Dental Association, 1991 Survey of Dental Practice.

Nonowner dentists under thirty-five years of age worked an average of 1,677.5 hours per year.

C 2. Income by Years Since Graduation

Table 30 details income figures for nonowner dentists according to the number of years since graduation from dental school. Only those dentists graduating in the last five years are represented.

Table 30: Net Income of Nonowner Dentists by Years Since Graduation and Source of Dental Income, 1990

Type of Dentist	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Nonowners						
Less than 5 years						
Primary Private Practice	$38,660	$27,000	$36,000	$47,000	$17,100	40
Total from Private Practice	39,530	29,000	37,000	47,000	16,320	40
Total from Dentistry	39,800	30,000	37,000	47,000	16,290	40
General Practitioners						
Less than 5 years						
Primary Private Practice	38,530	26,000	36,000	47,500	15,820	37
Total from Private Practice	39,420	28,700	37,000	47,500	15,100	37
Total from Dentistry	39,710	29,500	37,000	47,500	15,070	37

Source: American Dental Association, 1991 Survey of Dental Practice.

C 4. Income by Time in Practice

Table 31 details private practice income by hours worked annually. Nearly seventy percent (69.1%) of nonowner dentists worked thirty-two hours or more per week, and sixty percent (60.9%) worked sixteen hundred hours or more per year.

Table 31: Net Income of Nonowner Dentists by Hours Worked and Source of Dental Income, 1990

Hours Per Year	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Nonowners						
Less than 1,600 hours annually						
Primary Private Practice	$39,640	$22,000	$30,000	$48,000	$25,620	31
Total from Private Practice	42,290	25,000	30,000	50,000	28,630	31
Total from Dentistry	44,070	25,000	35,710	65,000	29,880	31
1,600 or more hours annually						
Primary Private Practice	54,840	36,000	48,000	69,000	30,510	50
Total from Private Practice	55,260	36,000	48,000	69,000	30,060	50
Total from Dentistry	55,440	36,000	48,000	69,000	30,110	50
General Practitioners[1]						
1,600 or more hours annually						
Primary Private Practice	51,860	36,000	46,000	60,000	26,220	36
Total from Private Practice	52,180	36,000	46,000	60,000	25,910	36
Total from Dentistry	52,240	36,000	46,000	61,500	25,930	36

Source: American Dental Association, 1991 Survey of Dental Practice.

In 1990, nonowner dentists spent, on average, 34.2 hours per week in the primary practice, 31.3 hours of which were spent treating patients. Annually, nonowner dentists spent 1,677.5 hours in the practice and 1,533.3 hours treating patients.[2] Just under one third of nonowners (31.4%) worked less than 1,500 hours per year, 31.8% worked fifteen hundred to just under two thousand hours, and 36.7% worked two thousand hours or more annually. Only 5.1% worked two thousand five hundred hours or more annually.

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[1] There were too few general practitioners working less than sixteen hundred hours per year to allow for reliable statistical analyses.

[2] Annual hours were determined by multiplying weeks worked per year by hours worked per week. A dentist working 40 hours per week for 50 weeks works 2,000 hours annually.

D. Net Income of Independent Contractors

While the definition of an independent contractor may vary, it is assumed here that this group includes dentists who contract with owner dentists for use of space and, at times, equipment. Independent contractors do not receive a salary; their income is derived from fees charged to their own patients.

D.1. Income by Source

The 1990 net income of independent contractor dentists is reported in Table 32. For all independent contractors, the average primary practice net income was $44,040. One quarter of independent contractors earned less than $26,000, one half earned at least $40,000, and one quarter earned $57,000 or more in 1990. Net income from a primary practice represented an average of 89.0% of net income from all dental sources.

Independent contractors were, on average, 37.2 years of age and spent 31.5 hours per week in the practice, 28.6 of which were spent treating patients. Annually, independent contractors averaged 1,516.7 hours in the practice and 1,377.9 hours treating patients.

There were too few employed specialists responding to provide reliable statistical analyses.

Table 32: Net Income of Independent Contractors by Source of Dental Income, 1990

Source of Net Income	*Mean*	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Independent Contractors						
Primary Private Practice	$44,040	$26,000	$40,000	$57,000	$23,810	62
Total from Private Practice	48,100	30,000	48,000	60,000	27,130	62
Total from Dentistry	50,370	30,000	50,000	60,000	26,830	61
General Practitioners						
Primary Private Practice	40,410	25,500	40,000	52,000	19,040	45
Total from Private Practice	43,860	29,000	42,000	57,500	19,530	45
Total from Dentistry	45,440	30,000	48,000	59,000	19,240	45

Source: American Dental Association, 1991 Survey of Dental Practice.

General practitioners who were independent contractors were an average of 36.9 years of age, worked an average of 31.5 hours per week in the primary practice, and spent 28.5 of those hours treating patients. Annually, they spent an average of 1,526.0 hours in the practice, and 1,381.1 hours treating patients.

There were too few independent contractor respondents to analyze reliably by age or years since graduation.

E. Gross Income, Sources of Payment, and Expenses of Independent Dentists

"Gross income" in this report is represented by the annual gross billings reported for the entire practice. Along with analyses of gross billings/income, this report presents information on the percentage of gross billings actually collected in 1990. Also included here are the sources of payment for dental services.

In this section, gross income (billings) and expenses are calculated on a per owner basis. The income of the practice has been equally distributed among all owner dentists working in the practice (practice gross billings divided by number of owners). This is not the only possible way of allocating practice resources and may not accurately represent all practices. For instance, practices in which owners have unequal shares in the production or collection of billings will not be accurately represented by this rate.

E 1. Practice Gross Income

Table 33 describes primary practice gross income per owner dentist. The per owner average for all independent dentists was $291,010. This compares to $273,700 for general practitioners, and $399,470 for specialists. One quarter of all owner dentists generated less than $163,000, and one quarter generated over $367,030 in billings in 1990.

Table 33: Independent Dentists' Primary Practice Gross Income Per Owner Dentist, 1990

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Gross billings						
All Independent Dentists	$291,010	$163,000	$250,000	$367,030	$200,060	1555
General Practitioners	273,700	152,000	243,000	350,000	183,420	1119
Specialists	399,470	250,000	350,000	500,000	234,740	436
Percent of billings collected in 1990						
All Independent Dentists	95.9%	93.8%	97.5%	100.0%	6.7%	1534
General Practitioners	96.0	93.9	97.7	100.0	6.4	1101
Specialists	95.1	92.3	96.7	100.0	7.3	433

Source: American Dental Association, 1991 Survey of Dental Practice.

As shown above, independent dentists tend to collect most of their billings within the same year. Independent dentists collected an average of 95.9% of all 1990 gross billings in 1990. Half of the dentists collected at least 97.5% and one quarter collected all of their billings in the same year.

E 2. Sources of Gross Income

Table 34 lists the sources of payment for dental services among independent private practitioners. Income received from the following sources are reported: direct patient payment, direct payment from private insurance carriers, payment from government programs (Medicare, Medicaid or other public insurance), and payment from other sources (capitation or pre-paid, worker's compensation, trust fund charity or not-for-profit, etc.).

Table 34: **Independent Dentists' Sources of Primary Practice Gross Income, 1990**

Percentage of Gross Billings Received from:	*General Practitioners*			*Specialists*			*All Dentists*		
	Mean	*S.D.*	*n*	*Mean*	*S.D.*	*n*	*Mean*	*S.D.*	*n*
Direct Patient Payment	44.2%	22.8%	1159	53.4%	18.1%	479	45.5%	21.7%	1638
Private Dental Insurance	50.6	22.4	1158	41.9	17.2	480	49.3	21.2	1638
Government Programs	4.4	11.2	1164	4.3	6.8	480	4.3	10.1	1644
Other Sources	0.9	5.6	1160	0.5	1.8	481	0.8	4.8	1641

Source: American Dental Association, 1991 Survey of Dental Practice.

The largest percentages of gross income are collected from direct patient payments and private insurance companies. These two comprise an average of 94.8% of an independent dentists annual gross receipts. Dentists generally collect less than five percent of their gross income from government programs or other sources.

Consistent with but not shown in the table, only 2.2% of independent dentists collected no payments from private insurance companies in 1990. Nearly two thirds (59.3%) of independent dentists collected no payments from government programs. This pattern was similar for independent general practitioners, among whom 1.5% collected no payments from private insurance and 59.5% collected no money from government programs. Among independent specialists, a higher percentage (6.5%) collected no payments from private insurance, but the same percentage (58.7%) collected no payments from government programs.

E 3. Practice Expenses

Table 35 details practice expenses on a per owner basis. Total expenses per owner dentist are defined as the total reported expense for the practice minus any shareholder salaries in incorporated practices divided by the number of owner dentists. This involves an arbitrary allocation of responsibility for expenses equally across all owners, regardless of each owner's participation in the practice.

The bottom half of Table 35 details the percentage of total gross billings accounted for by practice expenses. Expenses are again calculated to exclude salaries to shareholder dentists. This figure is **not** calculated on a per dentist basis, but is rather an indication of the relationship of the **entire practice's** billings and expenses. In this "independent" grouping, both solo and nonsolo (group) pratices are represented.

Table 35: **Independent Dentists' Primary Practice Total Expenses Per Owner Dentist, 1990**

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Total expenses						
All Independent Dentists	$174,390	$ 86,050	$149,580	$222,970	$146,030	1164
General Practitioners	166,370	82,370	141,930	216,080	136,520	868
Specialists	231,780	120,650	190,000	292,560	164,530	296
Percent of billings accounted for by expenses						
All Independent Dentists	60.9%	50.7%	61.1%	69.2%	15.7%	1075
General Practitioners	61.5	51.7	61.6	69.8	15.2	805
Specialists	56.8	46.9	56.3	65.7	15.0	270

Source: American Dental Association, 1991 Survey of Dental Practice.

Independent practices allocate an average of 60.9% of gross billings to the operation of the practice. One half of the practices allocate at least 61.6% and one quarter allocated at least 69.2% of billings to expenses. Specialists tended to allocated a slightly lower percentage of billings to expenses.

E 4. Gross Income by Region

Primary practice gross income per dentist is analyzed by geographic region in Table 36. Only three of the nine regions reported gross incomes that exceeded the national average ($291,010) and median ($250,000) values for all independent dentists. These regions were New England, the South Atlantic, and the Pacific.

Table 36: Independent Dentists' Primary Practice Gross Income Per Owner Dentist by Region, 1990[1]

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Independent Dentists						
Region						
New England	$315,636	$188,000	$280,000	$405,000	$170,683	89
Middle Atlantic	263,790	138,000	237,000	330,000	204,959	248
East North Central	256,688	135,000	225,000	350,000	158,082	262
West North Central	273,187	156,500	250,000	330,000	171,478	110
South Atlantic	326,466	190,000	270,000	411,153	254,572	262
East South Central	248,442	128,000	249,000	321,000	158,105	89
West South Central	273,295	151,726	248,000	367,033	161,264	128
Mountain	264,458	150,000	245,000	314,000	155,691	90
Pacific	355,129	219,957	300,000	441,456	214,191	265
General Practitioners						
Region						
New England	296,810	182,500	250,000	358,000	156,960	57
Middle Atlantic	238,660	130,000	220,000	300,000	192,060	161
East North Central	243,130	124,500	220,000	336,000	151,710	189
West North Central	263,010	146,250	243,350	318,750	159,470	88
South Atlantic	314,260	180,000	262,400	400,000	247,650	195
East South Central	237,580	126,000	230,000	316,750	142,280	73
West South Central	254,430	135,000	235,000	350,000	139,230	91
Mountain	249,270	140,000	237,100	303,920	132,660	69
Pacific	331,210	209,310	298,000	425,620	175,050	185
Specialists						
Region						
New England	397,530	256,250	350,000	566,000	211,450	32
Middle Atlantic	377,360	214,000	322,500	475,000	229,550	87
East North Central	342,380	242,280	315,000	452,500	148,250	73
West North Central[2]	--	--	--	--	--	22
South Atlantic	413,210	250,000	365,580	500,000	229,810	67
East South Central[2]	--	--	--	--	--	16
West South Central	386,600	208,000	375,000	525,500	214,200	37
Mountain[2]	--	--	--	--	--	21
Pacific	490,210	261,400	417,500	619,740	322,670	80

Source: American Dental Association, 1991 Survey of Dental Practice.

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[1] Please note that the Survey of Dental Practice is a national, and not regional, survey. Regional statistics are less reliable than national figures.

[2] There were too few respondents in this category to allow for reliable statistical analysis.

E 5. Sources of Gross Income by Region

Sources of payment for dental services are broken down by region in Table 37.

Table 37: Independent Dentists' Sources of Primary Practice Gross Income by Region, 1990

Percentage of Gross Billings Received from:	General Practitioners Mean	S.D.	n	Specialists Mean	S.D.	n	All Dentists Mean	S.D.	n
New England									
Direct Patient Payment	47.2%	22.2%	64	51.6%	19.3%	34	48.0%	21.2%	98
Private Dental Insurance	48.5	22.3	64	45.5	19.1	35	47.9	21.1	99
Government Programs	3.8	9.2	64	4.1	5.8	35	3.8	8.1	99
Other Sources	0.6	4.2	64	0.2	0.7	35	0.5	3.4	99
Middle Atlantic									
Direct Patient Payment	49.9	25.3	187	58.3	18.9	101	51.4	23.5	288
Private Dental Insurance	47.3	24.7	186	36.4	17.6	101	45.3	22.8	287
Government Programs	2.4	9.5	187	4.9	9.1	101	2.8	9.4	288
Other Sources	0.6	8.1	187	0.4	1.2	101	0.6	6.6	288
East North Central									
Direct Patient Payment	38.7	20.1	195	47.7	18.0	75	39.9	19.8	270
Private Dental Insurance	55.0	20.0	195	46.9	17.2	75	53.9	19.4	270
Government Programs	5.1	11.4	195	4.8	8.3	75	5.1	10.6	270
Other Sources	1.1	5.1	194	0.7	1.6	75	1.0	4.4	269
West North Central									
Direct Patient Payment	43.9	20.6	90	[1]--	--	25	45.0	19.8	115
Private Dental Insurance	48.5	21.9	90	--	--	25	47.7	20.5	115
Government Programs	6.9	13.2	92	--	--	25	6.7	11.9	117
Other Sources	0.7	2.6	92	--	--	25	0.6	2.4	117
South Atlantic									
Direct Patient Payment	50.4	24.4	199	60.6	17.9	72	51.7	23.1	271
Private Dental Insurance	45.9	23.9	199	36.2	17.4	72	44.6	22.6	271
Government Programs	3.0	8.6	199	2.9	4.4	72	3.0	7.7	271
Other Sources	0.8	3.8	198	0.4	1.1	72	0.7	3.3	270

Source: American Dental Association, 1991 Survey of Dental Practice.

(This table is continued on the next page.)

[1] There were too few respondents in this category to allow for reliable statistical analysis.

Table 37 (continued):

Independent Dentists' Sources of Primary Practice Gross Income by Region, 1990

Percentage of Gross Billings Received from:	General Practitioners Mean	S.D.	n	Specialists Mean	S.D.	n	All Dentists Mean	S.D.	n
East South Central									
Direct Patient Payment	43.9%	18.0%	70	[1]--	--	19	43.5%	18.0%	89
Private Dental Insurance	49.3	17.6	70	--	--	19	49.7	17.9	89
Government Programs	6.2	12.3	70	--	--	19	6.2	11.4	89
Other Sources	0.7	3.3	70	--	--	19	0.6	2.9	89
West South Central									
Direct Patient Payment	44.8	23.5	95	58.0%	19.1%	43	46.8	22.7	138
Private Dental Insurance	49.9	23.4	95	36.3	17.8	43	47.8	22.3	138
Government Programs	4.3	9.5	95	4.5	6.9	43	4.3	8.8	138
Other Sources	0.9	3.1	94	1.1	2.7	44	0.9	3.0	138
Mountain									
Direct Patient Payment	43.1	20.8	70	[1]--	--	21	44.1	20.1	91
Private Dental Insurance	49.0	19.3	70	--	--	21	48.2	18.2	91
Government Programs	5.7	12.5	70	--	--	21	5.5	11.2	91
Other Sources	2.2	11.0	70	--	--	21	2.2	10.0	91
Pacific									
Direct Patient Payment	36.9	19.6	179	48.4	15.6	88	38.8	18.8	267
Private Dental Insurance	57.9	20.0	179	47.7	14.5	88	56.2	18.7	267
Government Programs	4.6	13.0	182	3.6	4.7	88	4.5	11.0	270
Other Sources	0.5	3.2	181	0.4	1.1	88	0.5	2.7	269

Source: American Dental Association, 1991 Survey of Dental Practice.

Again, as with the national figures reported on page 47, income received from the following sources are reported: direct patient payment, direct payment from private insurance carriers, payment from government programs (Medicare, Medicaid or other public insurance), and payment from other sources (capitation or pre-paid, worker's compensation, trust fund charity or not-for-profit, etc.).

In only two regions, East North Central (39.9%) and Pacific (38.8%), are direct patient payments among all dentists lower than the national average of 45.5%. In both of these regions payments from private dental insurance sources are higher than the national average of 49.3% while government programs contribute a percentage amount only slightly higher than the national average of 4.3%. Comparatively, government programs in the West North Central (6.7%) and the East South Central (6.2%) regions make up a larger percentage of sources of payment than they do in the nation as a whole. In each of these regions, direct patient payment (45.0% and 43.5% respectively) is just below the national level.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

E 6. Gross Income by Employment Status

Table 38 contains the average primary practice gross income per owner dentist for independent sole proprietors and partners in incorporated and unincorporated practices. (In prior reports, independent dentists in incorporated practices were grouped together and called "shareholders" regardless of whether they were the sole proprietor or shared ownership of the practice.)

Among all independent dentists, those working as unincorporated partners report the lowest median per owner gross income at $212,500. Dentists in unincorporated practices report lower per owner gross incomes than do dentists in incorporated practices. Among dentists in incorporated practice, those who are sole proprietors report higher gross incomes if than those who are partners. This same pattern appears among incorporated general practitioner and specialist practices.

Table 38: Independent Dentists' Primary Practice Gross Income Per Owner Dentist by Employment Status, 1990

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Independent Dentists						
Employment Status						
Unincorporated						
Sole Proprietor	$237,920	$134,000	$220,000	$305,000	$146,5530	846
Partner	225,870	150,000	212,500	270,000	122,700	76
Incorporated						
Sole Proprietor	387,430	240,000	350,000	485,000	217,820	500
Partner	359,230	240,000	300,000	401,330	291,610	133
General Practitioners						
Employment Status						
Unincorporated						
Sole Proprietor	229,530	130,000	218,330	300,000	128,440	691
Partner	210,140	127,500	200,000	250,000	116,050	48
Incorporated						
Sole Proprietor	365,420	227,780	340,000	450,000	203,480	310
Partner	347,120	221,880	283,330	383,250	346,340	70
Specialists						
Employment Status						
Unincorporated						
Sole Proprietor	329,240	181,000	290,000	410,000	202,650	155
Partner[1]	--	--	--	--	--	28
Incorporated						
Sole Proprietor	475,100	300,000	440,000	572,430	265,070	190
Partner	392,100	298,750	366,670	500,000	164,240	63

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

E 7. Practice Expenses by Employment Status

Table 39 details the percentage of gross billings accounted for by expenses according to the respondent's employment status and thus the configuration of the practice. Calculations were performed as for Table 36. Total expenses are defined as the total reported expenses for the practice minus any shareholder salaries (in incorporated practices). The percentage of income accounted for by expenses is **not** calculated on a per dentist basis, but is rather an indication of the relationship of the entire practice's billings and expenses. Both solo and nonsolo (group) pratices are represented.

Table 39: Independent Dentists' Percentage of Primary Practice Gross Income Accounted for by Expenses, by Employment Status, 1990

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Independent Dentists						
Employment Status						
Unincorporated						
Sole Proprietor	59.0%	48.5%	59.1%	67.9%	16.6%	636
Partner	60.5	50.4	59.9	68.1	14.3	59
Incorporated						
Sole Proprietor	64.7	56.7	65.0	71.3	13.8	311
Partner	64.8	56.3	63.5	72.9	13.3	69
General Practitioners						
Employment Status						
Unincorporated						
Sole Proprietor	59.5	49.4	59.7	68.2	15.7	526
Partner	62.8	55.1	61.2	69.6	13.9	36
Incorporated						
Sole Proprietor	65.1	57.8	65.9	71.7	13.7	201
Partner	66.9	59.8	65.1	73.7	13.2	42
Specialists						
Employment Status						
Unincorporated						
Sole Proprietor	52.3	41.7	50.7	62.6	14.4	110
Partner[1]	--	--	--	--	--	23
Incorporated						
Sole Proprietor	62.5	53.0	62.5	69.2	14.7	110
Partner[1]	--	--	--	--	--	27

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

F. Gross Income, Sources of Payment, and Expenses of Solo Dentists

Gross income is represented by the gross billings reported for the practice for the year 1990. The percent of billings actually collected is determined by comparing gross billings to gross receipts for the year. In the case of a solo dentist, the gross income of the practice does reflect the production of the dentist.

F 1. Practice Gross Income

Statistics on solo dentists' gross income are presented in Table 40. The average practice gross income for the solo dentist is $258,460. One half of solo dentists produced at least $237,790 in gross billings in 1990. One half of solo general practitioners generated at least $227,160 in 1990. Among solo specialists, fifty percent of the dentists produced at least $322,500 in billings and one quarter produced over $471,190.

Table 40: Solo Dentists' Primary Practice Gross Income, 1990

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Gross billings						
All Solo Dentists	$258,460	$147,960	$237,790	$340,000	$153,210	1148
General Practitioners	244,180	140,000	227,160	320,000	133,850	862
Specialists	363,550	220,000	322,500	471,190	200,500	286
Percent of billings collected in 1990						
All Solo Dentists	95.9	93.8	97.6	100.0	6.7	1133
General Practitioners	96.0	93.9	97.7	100.0	6.3	850
Specialists	95.2	92.6	96.7	99.9	7.5	283

Source: American Dental Association, 1991 Survey of Dental Practice.

The second half of Table 40 shows that solo dentists collected an average of 95.9% of their gross billings in 1990. One half of solo dentists collected more than 97.7% and one quarter collected 100% of total billings. Solo general practitioners and specialists reported similar collections.

F 2. Sources of Gross Income

Table 41 details the sources of payment for dental services among solo private practitioners. Income received from the following sources are reported: direct patient payment, payment from private insurance carriers, payment from government programs (Medicare, Medicaid or other public insurance), and payment from other sources (capitation or pre-paid, worker's compensation, trust fund charity or not-for-profit, etc.).

Table 41: **Solo Dentists' Sources of Primary Practice Gross Income, 1990**

Percentage of Gross Billings Received from:	*General Practitioners*			*Specialists*			*All Dentists*		
	Mean	*S.D.*	*n*	*Mean*	*S.D.*	*n*	*Mean*	*S.D.*	*n*
Direct Patient Payment	44.4%	22.6%	895	54.9%	18.3%	316	45.7%	21.9%	1211
Private Dental Insurance	50.6	22.4	894	41.4	17.5	317	49.4	21.4	1211
Government Programs	4.4	11.3	897	3.5	6.5	317	4.3	10.3	1214
Other Sources	0.7	5.0	893	0.4	1.8	317	0.7	4.4	1210

Source: American Dental Association, 1991 Survey of Dental Practice.

F 3. Practice expenses

Practice expenses are an important determinant of a dentist's net income. Table 42 details the expenses of operating a solo dentist practice. Total expenses for solo dentists are defined as the total reported expense for the practice minus any shareholder salaries in incorporated practices. Unlike the expenses per dentist figure detailed for independent dentists, this figure does reveal the solo dentists responsibility for expenses.

The second half of Table 42 describes the percentage of total gross billings accounted for by practice expenses. Expenses are again calculated to exclude salaries to shareholder dentists. This figure is an indication of the relationship of the entire practice's billings and expenses.

Table 42: **Solo Dentists' Primary Practice Total Expenses, 1990**

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
Total expenses						
All Solo Dentists	$151,410	$ 79,330	$130,000	$200,000	$100,280	901
General Practitioners	144,970	75,380	126,820	192,410	89,350	698
Specialists	205,530	105,680	179,200	262,550	130,990	203
Percent of billings accounted for by expenses						
All Solo Dentists	59.6%	49.7%	60.0%	68.0%	16.1%	829
General Practitioners	60.0	50.0	60.1	68.2	15.5	648
Specialists	55.3	44.3	54.7	63.4	14.7	181

Source: American Dental Association, 1991 Survey of Dental Practice.

All solo dentists reported an average of $151,410 in annual expenses. These expenses accounted for an average of 59.6% of total gross income for the practice. One quarter of solo dentists reported practice expenses at least as high as $200,000 annually, and one quarter reported that they allocated at least 68.0% of total billings to the payment of practice expenses.

F. 4. Gross Income by Age

The average practice gross income for solo dentists by age is reported in Table 43. Solo dentists younger than thirty-five and older than sixty years of age reported the lowest gross income levels. This is consistent with the activities of starting and retiring from a practice.

Table 43: Solo Dentists' Primary Practice Gross Income by Age, 1990

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Solo Dentists						
Age group						
Under 30[1]	--	--	--	--	--	16
30-34	$230,770	$138,000	$220,000	$300,000	$125,750	139
35-39	292,610	175,000	290,000	385,000	155,860	199
40-44	285,930	185,000	260,000	372,000	149,340	239
45-49	316,920	201,000	291,000	400,000	154,130	156
50-54	300,600	192,650	275,000	374,000	168,350	114
55-59	226,610	134,000	190,000	300,000	143,290	113
60-64	199,720	115,290	169,900	252,000	122,030	75
65 +	142,150	70,360	130,000	200,000	91,110	90
General Practitioners						
Age group						
Under 30[1]	--	--	--	--	--	14
30-34	229,000	131,500	220,000	300,000	118,650	121
35-39	279,503	171,100	280,000	380,000	134,737	149
40-44	271,060	179,250	250,000	350,000	132,920	182
45-49	291,770	195,000	273,000	351,050	130,030	97
50-54	288,070	169,000	273,800	360,000	149,810	71
55-59	205,930	122,100	180,000	275,500	122,800	81
60-64	196,070	115,290	169,900	250,000	114,630	59
65 +	139,140	70,180	128,000	198,280	79,210	81
Specialists						
Age group						
Under 30[1]	--	--	--	--	--	2
30-34[1]	--	--	--	--	--	18
35-39	387,980	251,000	345,000	462,500	218,439	50
40-44	401,850	283,000	360,000	490,000	175,206	57
45-49	417,850	269,000	440,000	540,000	207,374	59
50-54	351,140	200,000	297,000	410,000	233,824	43
55-59	354,480	216,750	347,500	434,358	174,905	32
60-64[1]	--	--	--	--	--	16
65 +[1]	--	--	--	--	--	9

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

F 5. Gross Income by Years Since Graduation

Table 44 examines the relationship between earnings and experience by analyzing income by years since graduation from dental school. In each dentist category analyzed, the highest incomes are registered among dentists in the ten to twenty-five years of experience range.

Table 44: Solo Dentists' Primary Practice Gross Income by Years Since Graduation, 1990

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Solo Dentists						
Years since graduation						
Less than 5	$178,760	$115,000	$173,500	$230,000	$ 89,790	50
5-9	249,550	145,630	235,000	315,000	135,880	183
10-14	297,820	180,300	286,000	395,000	154,890	219
15-19	297,360	192,000	275,000	372,000	153,280	186
20-24	304,720	190,000	275,000	380,000	156,330	147
25-29	268,120	136,100	248,000	340,000	168,000	132
30-34	226,920	131,750	200,000	290,000	143,760	94
35 +	162,300	95,920	140,330	221,000	103,840	130
General Practitioners						
Years since graduation						
Less than 5	179,203	113,300	173,500	236,000	81,865	48
5-9	246,151	145,142	232,500	317,500	125,735	152
10-14	285,260	179,000	270,000	386,810	137,123	166
15-19	273,172	180,000	259,000	350,000	126,700	131
20-24	283,581	176,826	250,000	361,745	137,351	93
25-29	249,452	115,250	240,000	320,000	150,000	86
30-34	212,152	130,000	180,000	265,500	131,605	69
35 +	159,368	94,675	140,000	222,000	94,543	110
Specialists						
Years since graduation						
Less than 5[1]	--	--	--	--	--	2
5-9	290,299	190,000	260,720	315,000	152,018	31
10-14	393,871	261,500	360,000	490,000	201,425	53
15-19	438,044	291,000	390,000	560,000	198,970	55
20-24	393,598	249,750	350,000	500,000	204,620	54
25-29	353,358	213,000	337,500	429,500	219,118	46
30-34[1]	--	--	--	--	--	25
35 +[1]	--	--	--	--	--	20

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

F 6. Gross Income by Region

Primary practice gross income by region is reported in Table 45.

Table 45: Solo Dentists' Primary Practice Gross Income by Region, 1990

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Solo Dentists						
Region						
New England	$278,730	$185,000	$252,000	$350,000	$125,990	56
Middle Atlantic	218,830	120,000	200,000	300,000	134,240	169
East North Central	229,260	115,290	210,000	307,000	134,760	192
West North Central	225,510	138,000	215,000	297,000	113,960	73
South Atlantic	284,380	175,650	250,000	372,000	154,840	191
East South Central	242,080	128,000	230,000	330,000	164,240	71
West South Central	252,780	135,000	227,000	350,000	150,640	105
Mountain	259,600	140,000	240,000	310,000	158,000	81
Pacific	319,260	204,000	290,000	402,000	173,930	198
General Practitioners						
Region						
New England	268,040	180,000	240,000	350,000	115,300	38
Middle Atlantic	202,210	112,400	184,210	285,000	117,930	119
East North Central	216,200	110,000	200,000	300,000	124,500	143
West North Central	220,440	135,230	210,550	284,250	105,090	62
South Atlantic	270,670	170,000	243,650	360,000	133,840	146
East South Central	229,000	125,500	193,720	307,500	143,400	60
West South Central	242,080	125,750	220,500	343,800	138,440	78
Mountain	241,890	139,350	226,860	300,000	131,590	62
Pacific	300,200	200,000	275,000	385,000	142,060	143
Specialists						
Region						
New England[1]	--	--	--	--	--	18
Middle Atlantic	315,400	176,000	317,500	400,000	167,360	50
East North Central	322,340	191,420	300,000	452,500	139,360	49
West North Central[1]	--	--	--	--	--	11
South Atlantic	392,950	235,000	330,000	520,000	212,020	45
East South Central[1]	--	--	--	--	--	11
West South Central[1]	--	--	--	--	--	27
Mountain[1]	--	--	--	--	--	19
Pacific	440,260	230,000	375,000	560,000	263,090	55

Source: American Dental Association, 1991 Survey of Dental Practice.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

F 7. Sources of Gross Income by Region

Sources of payment for dental services are broken down by region in Table 46.

Table 46: **Solo Dentists' Sources of Primary Practice Gross Income by Region, 1990**

Percentage of Gross Billings Received from:	General Practitioners Mean	S.D.	n	Specialists Mean	S.D.	n	All Dentists Mean	S.D.	n
New England									
Direct Patient Payment	47.5%	23.3%	44	[1]--	--	19	48.9%	22.4%	63
Private Dental Insurance	50.0	22.5	44	--	--	20	48.8	22.0	64
Government Programs	2.5	6.8	44	--	--	20	2.5	6.1	64
Other Sources	0.1	0.9	44	--	--	20	0.1	0.7	64
Middle Atlantic									
Direct Patient Payment	50.2	24.7	140	56.5%	19.8%	57	51.1	23.4	197
Private Dental Insurance	46.8	24.1	139	38.0	17.8	57	45.5	22.6	196
Government Programs	2.5	10.3	140	5.2	10.9	57	2.9	10.5	197
Other Sources	0.9	9.4	140	0.4	1.1	57	0.8	7.9	197
East North Central									
Direct Patient Payment	38.2	20.2	153	51.0	19.4	49	39.7	20.4	202
Private Dental Insurance	55.4	20.1	153	45.7	18.5	49	54.3	19.9	202
Government Programs	5.4	11.7	153	3.2	5.7	49	5.1	10.6	202
Other Sources	0.9	5.0	152	0.1	0.5	49	0.8	4.4	201
West North Central									
Direct Patient Payment	43.5	22.0	64	[1]--	--	14	44.6	21.0	78
Private Dental Insurance	49.0	23.7	64	--	--	14	48.3	22.2	78
Government Programs	6.9	13.1	64	--	--	14	6.6	12.0	78
Other Sources	0.5	2.2	64	--	--	14	0.5	2.1	78
South Atlantic									
Direct Patient Payment	51.2	23.3	148	62.3	16.8	48	52.5	22.2	196
Private Dental Insurance	45.8	23.5	148	34.9	17.1	48	44.5	22.4	196
Government Programs	2.7	7.7	148	2.7	4.6	48	2.7	7.0	196
Other Sources	0.3	1.6	147	0.2	0.7	48	0.3	1.4	195

Source: American Dental Association, 1991 Survey of Dental Practice.

(This table is continued on the next page.)

[1] There were too few respondents in this category to allow for reliable statistical analysis.

Table 46 continued:

Solo Dentists' Sources of Primary Practice Gross Income by Region, 1990

Percentage of Gross Billings Received from:	General Practitioners Mean	S.D.	n	Specialists Mean	S.D.	n	All Dentists Mean	S.D.	n
East South Central									
Direct Patient Payment	45.5%	17.8%	58	[1]--	--	14	45.2%	18.2%	72
Private Dental Insurance	47.6	17.5	58	--	--	14	48.2	18.1	72
Government Programs	6.4	12.8	58	--	--	14	6.2	11.7	72
Other Sources	0.5	3.0	58	--	--	14	0.4	2.7	72
West South Central									
Direct Patient Payment	45.4	23.8	79	60.4%	18.1%	35	47.7	22.8	114
Private Dental Insurance	49.3	23.9	79	34.0	16.8	35	46.9	22.6	114
Government Programs	4.2	8.5	79	4.7	7.6	35	4.2	8.2	114
Other Sources	1.0	3.4	78	0.9	2.5	35	1.0	3.1	113
Mountain									
Direct Patient Payment	42.4	19.9	63	[1]--	--	19	43.7	19.6	82
Private Dental Insurance	50.0	18.6	63	--	--	19	49.0	17.8	82
Government Programs	6.3	13.0	63	--	--	19	6.0	11.6	82
Other Sources	1.3	5.2	63	--	--	19	1.4	5.3	82
Pacific									
Direct Patient Payment	37.1	19.7	137	49.9	16.7	60	39.0	19.3	197
Private Dental Insurance	57.8	20.2	137	47.9	15.9	60	56.3	19.3	197
Government Programs	4.8	13.7	139	2.0	3.2	60	4.4	11.6	199
Other Sources	0.2	1.2	138	0.3	0.8	60	0.2	1.1	198

Source: American Dental Association, 1991 Survey of Dental Practice.

Again, as with the national figures reported on page 55, income received from the following sources are reported: direct patient payment, direct payment from private insurance carriers, payment from government programs (Medicare, Medicaid or other public insurance), and payment from other sources (capitation or pre-paid, worker's compensation, trust fund charity or not-for-profit, etc.).

In only two regions, East North Central (39.9%) and Pacific (38.8%), are direct patient payments among all dentists lower than the national average of 45.5%. In both of these regions payments from private dental insurance sources are higher than the national average of 49.3% while government programs contribute a percentage amount only slightly higher than the national average of 4.3%. Comparatively, government programs in the West North Central (6.7%) and the East South Central (6.2%) regions make up a larger percentage of sources of payment than they do in the nation as a whole. In each of these regions, direct patient payment (45.0% and 43.5% respectively) is just below the national level.

[1] There were too few respondents in this category to allow for reliable statistical analysis.

F 8. Gross Income by Employment Status

Although most solo dentists are the sole proprietors of unincorporated practices, solo dentists who are sole shareholders in an incorporated practice average a gross income that can be as much as fifty percent higher than unincorporated proprietors. Table 47 details the gross billings produced by incorporated and unincorporated solo practices.

Table 47: **Solo Dentists' Primary Practice Gross Income by Employment Status, 1990**

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Solo Dentists						
Employment Status						
Unincorporated						
Sole Proprietor	$222,700	$130,000	$205,000	$300,000	$131,490	759
Incorporated						
Sole Proprietor	339,030	220,000	315,000	426,230	162,940	389
General Practitioners						
Employment Status						
Unincorporated						
Sole Proprietor	215,240	125,300	200,000	287,000	116,030	622
Incorporated						
Sole Proprietor	319,170	208,930	299,430	400,000	147,420	240
Specialists						
Employment Status						
Unincorporated						
Sole Proprietor	305,320	175,250	275,000	377,500	176,150	137
Incorporated						
Sole Proprietor	417,100	278,800	400,000	507,190	207,060	149

Source: American Dental Association, 1991 Survey of Dental Practice.

F 9. Practice Expenses by Employment Status

Table 48 details the percentage of gross billings accounted for by expenses according to practice type. Calculations were performed as for Table 42. Total expenses are defined as the total reported expense for the practice minus any shareholder salaries in incorporated practices. The percentage of income accounted for by expenses is an indication of the relationship of the entire practice's billings and expenses.

Table 48: Solo Dentists' Percentage of Primary Practice Gross Income Accounted for by Expenses by Employment Status, 1990

	Mean	*1st Q*	*Median*	*3rd Q*	*S.D.*	*n*
All Solo Dentists						
Employment Status						
Unincorporated						
Sole Proprietor	58.1%	47.6%	58.1%	67.3%	16.7%	577
Incorporated						
Sole Proprietor	63.4	54.7	63.8	69.9	14.1	252
General Practitioners						
Employment Status						
Unincorporated						
Sole Proprietor	58.6	48.5	58.8	67.4	15.7	481
Incorporated						
Sole Proprietor	64.1	55.8	64.4	70.4	14.1	167
Specialists						
Employment Status						
Unincorporated						
Sole Proprietor	51.1	40.8	50.0	60.9	13.9	96
Incorporated						
Sole Proprietor	60.1	51.5	60.4	67.3	14.0	85

Source: American Dental Association, 1991 Survey of Dental Practice.

Solo dentists in unincorporated practice report that they allocate an average of 58.1% of practice gross billings to expenses. Fifty percent of unincorporated solo dentists report that they allocate less than 58.1% and one quarter allocate over 67.3% to expenses. Incorporated practices tend to report slightly higher percentages of gross income allotted to expenses than do unincorporated practices. Solo shareholders allocated an average of 63.4% to expenses and twenty-five percent of solo shareholders allocated over 69.9% of gross billings to expenses.

IV. Survey Methodology

The 1991 Survey of Dental Practice followed the form of the 1988 Survey of Dental Practice; both surveys were "long forms" of the shorter version of the survey run in the intervening years. As in prior years, the 1991 survey was sent to approximately four percent of dentists who were known to be actively engaged in the private practice of dentistry in the United States.

A. Sampling

The population consisted of 137,195 dentists who, based on the 1987 Distribution of Dentists, were known to be in private practice on either a full- or part-time basis. Dentists participating in the Bureau's quarterly Survey of Dental Practice were excluded from participation in this survey.

The Distribution of Dentists is a dental census that is conducted periodically by the Bureau of Economic and Behavioral Research of the American Dental Association. Although the 1987 distribution was the most recent complete census at the time the sample was drawn, the sampling frame is updated periodically by adding information about recent graduations, retirements, and deaths when available. Dentists with an unknown practice type were included in the sampling frame.

The frame was ordered by type of practice (general practitioner or specialist) and then by dental school and graduation year. A random sample was selected of general practitioners and specialists. Since specialists constitute a small percentage of the dental population, they were oversampled to ensure adequate numbers for statistical analysis (that is, the proportion of specialists in the sample is higher than the percentage of specialists in the population). Please note that the sample was drawn in order to make statements about "general practitioner" and "specialist" groups. For any given specialty, there may not be enough respondents to make reliable statements about that specialty.

B. Data Collection

The 1991 Survey of Dental Practice was initially mailed in April of 1991. Two follow-up mailings to non-respondents were sent in May and June, 1991. A telephone follow-up to non-respondents was conducted in July, 1991. Coding, hand-editing, and computer processing were completed in August and September, 1991. The final response rate was computed after the individuals who were either retired, disabled, deceased, not in private practice, or had unknown addresses were eliminated from the sample. The adjusted sample size was used to calculate the final response rate of fifty percent.

C. Weighting the Sample

Since the proportion of specialists in the sample is higher than in the actual population, it is necessary to account for this imbalance when making statements about the population. This correction is accomplished by developing and applying a weighting factor to each sampled dentist.

Weights were calculated for general practitioners and specialists separately, by dividing the percentage of each in the population by the percentage in the sample. General practitioners represent approximately 82.8% of the population while specialists account for the remaining 17.2%. The percentage of general practitioners in the sample was approximately 66.4%, of specialists, 33.6%.

The weights were computed as follows:

General Practitioner	.828485/.664242	= 1.247264
Specialist	.171515/.335758	= 0.510829

These weights were employed in the calculations of statistics for cases in which general practitioners and specialists were combined (i.e., when statements were made about "all" of a given type of dentist). The weights were also used to compute percentages of dentists in various categories. In these cases, the totals and percentages are weighted, making the totals smaller or larger than those for the actual sample.

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VI. GLOSSARY

Definitions of several terms and phrases are provided in this section to assist with the interpretation of data contained in the tables. The dentists included in this report were working in private practice as a primary occupation. In addition, all dentists had started in their current (i.e., 1990) practice prior to 1990.

INDEPENDENT DENTIST: An independent dentist owns or shares in the ownership of a dental practice. This ownership status includes sole proprietors and partners, who own either incorporated or unincorporated practices. Those who own incorporated practices, whether as sole proprietors or partners, are also referred to as "shareholders."

INDEPENDENT CONTRACTOR: While the definition for independent contractor dentist may vary, we assume that this group includes dentists who contract with other owner dentists for use of space and equipment, and who do not receive a salary from the owner dentist. Their income is derived from fees charged to their own patients.

MEAN: The mean is the simple average of values reported by the dentists responding to the survey. The mean is calculated by summing the values reported and then dividing the sum by the number of dentists responding to the question.

MEDIAN: The median is the statistic representing the observation that falls at the fifty percent mark. One half of the population falls below this figure. (See Quartiles, below.)

NONOWNER DENTIST: A nonowner dentist is employed in either an incorporated or unincorporated dental practice on a salary, commission, percentage, or associate basis. A nonowner does not share in the ownership of the practice in any way. An independent contractor is also a nonowner dentist, but is analyzed separately in this report.

QUARTILES: Quartiles divide a ranked population into four equal groups, each representing twenty-five percent (one quarter) of the group. The "1st quartile" statistic represents the highest value in the lowest quartile, this value is at the 25% mark of ascending values. The "3rd quartile" represents the highest value in the third quartile, at the 75% mark. The "median" represents the top of the second quartile, at fifty percent.

REGIONS: The following is a breakdown of the states contained within each region.

New England: CT, ME, NH, RI, VT, MA
Middle Atlantic: NJ, NY, PA
East North Central: IL, IN, MI, OH, WI
West North Central: IA, KS, MN, MO, ND, NE, SD
South Atlantic: DE, MD, DC, FL, GA, NC, SC, VA, WV
East South Central: AL, KY, MS, TN
West South Central: AR, LA, OK, TX
Mountain: AZ, CO, ID, MT, NV, NM, UT, WY
Pacific: AK, CA, HI, OR, WA

SOLO DENTIST: A solo dentist is the sole owner of the practice and is the only dentist working in the practice. The dentist may be either a sole proprietor or an unincorporated practice or the sole shareholder in an incorporated practice. Solo dentists are a subset of independent dentists.

SOLE PROPRIETOR: A sole proprietor is the single owner of a dental practice. A dentist who is a sole proprietor may or may not work with other dentists in the same practice. A sole proprietor who works with no other dentists is a solo dentist. Sole proprietors may own incorporated or unincorporated practices and may be called "sole shareholders" when the practice is incorporated. In pre-1990 reports, the term "sole proprietor" was used to refer only to single owners of unincorporated practices. "Sole proprietors" of incorporated practices were previously grouped in with partners of incorporated practices under the heading of "shareholders." In this report, these two incorporated ownership options are analyzed separately.

SHAREHOLDER: A shareholder dentist is an owner dentist in an incorporated practice. He may be the sole shareholder or may share ownership with partner shareholders.

STANDARD DEVIATION: The standard deviation is the typical deviation of sample values from the mean. It reflects the accuracy of the sample mean in representing the population. In a normal population, 68.0% of the observations fall within one standard deviation of the mean, 95.5% of the population fall within two standard deviations, and 99.7% fall within three standard deviations.

WEIGHTING: Since specialists comprise a smaller percent of the dental population, it was necessary to oversample them to insure adequate numbers for statistical analysis. The proportion of specialists in the sample is higher than the actual proportion of specialists in the total population of dentists. Please note that individual specialties were not oversampled and, therefore, only statistics on specialists as a group are presented. Statistics computed for all dentists were weighted to reflect national proportions of general practitioners and specialists. (See Section IV. C. - Weighting the Sample.)

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1991 Survey of Dental Practice

Please answer all questions by circling the number corresponding to the most appropriate response, except where a fill in the blank is requested.

1. Which of the following best describes your primary and/or secondary occupation(s) during 1990?
(Please circle one response for each column.)

		Primary Occupation	Secondary Occupation
a.	Private practice (full- or part-time)	1	1
b.	Other occupation	2	2
c.	No secondary occupation	–	3

Please complete the remainder of this questionnaire if you were in private practice during any part of 1990.
If you were not involved in the private practice of dentistry during any part of 1990, please return the questionnaire. Thank you.

Individual Dentist Questions

The following questions pertain to you as an individual private practitioner. If you changed practices (i.e., worked in more than one primary practice) during 1990, please give information on the practice in which you treated patients for the greatest number of months. Please respond for private practices only and not for any other type of dental occupation.

2. In what year did you first become associated with the primary practice in which you practiced during 1990? ..... 19____

3a. In your primary practice in 1990, were you announcing yourself and practicing as a specialist in an ADA recognized specialty area?

Yes 1
No, I am a GP. 2

3b. In which one of the following specialties are you licensed and practicing?

a. No specialty, I am a general practitioner 0
b. Oral and maxillofacial surgery 1
c. Endodontics 2
d. Orthodontics 3
e. Pediatric dentistry 4
f. Periodontics 5
g. Prosthodontics 6
h. Oral pathology 7
i. Public health 8

4. Please describe your employment situation when you first became associated with the practice which was your primary practice in 1990.

a. The practice was:
1. incorporated 1
2. unincorporated 2

b. You were:
1. a sole proprietor (i.e., the only owner) 1
2. a partner (i.e., one of two or more owners) 2
3. an employee (on a salary, commission, percentage or associate basis) 3
4. an independent contractor 4

5. Please describe your employment situation during 1990.

a. The practice was:
1. incorporated 1
2. unincorporated 2

b. You were:
1. a sole proprietor (i.e., the only owner) 1
2. a partner (i.e., one of two or more owners) 2
3. an employee (on a salary, commission, percentage or associate basis) 3
4. an independent contractor 4

6. What was the zip code of your primary practice during 1990? ..... _____ *zip code*

7. Please answer the following about the time you personally spent in your primary practice during 1990.

a. Total number of weeks worked (excluding vacation) ..... _____ *weeks*

b. Total number of hours per week spent in the practice ..... _____ *hours per week*

c. Number of hours per week spent treating patients in the practice ..... _____ *hours per week*

8. In your primary practice, estimate the average scheduled length of an appointment in 1990. ..... _____ *minutes*

9. During a typical week in 1990, what percentage of your time treating patients in the primary practice only was spent in the following procedures? (If none, enter zero.)

		Percentage of Time Treating Patients per Week
a.	Diagnostic (exams, x-rays, etc.)	_____%
b.	Preventive (fluoride treatments, prophylaxis, patient education, pit and fissure sealants, etc.)	_____%
c.	Operative (restorations, amalgams, inlays, etc.)	_____%
d.	Prosthodontics	_____%
e.	Endodontics	_____%
f.	Periodontics	_____%
g.	Orthodontics	_____%
h.	Oral and maxillofacial surgery	_____%
i.	General services (anesthesia, patient management, counseling, miscellaneous)	_____%
	Total	100%

10. Please indicate the following regarding patient care that you personally provided in the primary practice during 1990.

The average number of:

a. total patient visits per week that you treated (excluding those with hygienist appointments only) _____ visits per week

b. emergency and walk-in visits per week that you treated (unscheduled) If none, enter zero. _____ visits per week

11. What was your 1990 net income (after practice expenses and business taxes) from the following sources? (When calculating net income, please include salary, commission, bonus and dividends.)

		Net Income
a.	Your primary practice	$_____
b.	Your secondary practice (if applicable)	$_____
c.	Other income from dentistry (teaching, research, other practice, etc.)	$_____

12a. Did you contribute payments to a retirement plan in 1990?

Yes 1
No (Skip to question 13.) 2

12b. How much was contributed in 1990? ... $_____

Entire Primary Practice Characteristics

13. Including yourself, please indicate the number of full- and part-time dentist positions in the entire primary practice during 1990. (If none, enter zero.)

		Number of Dentist Positions
a.	Number of owner dentists (i.e., sole proprietors, partners or shareholders)	_____
b.	Number of non-owner dentists (i.e., employed dentists, non-shareholders and associates) If none, enter zero	_____

14. Including yourself, please indicate the number of full- and part-time dentist positions in each of the following practice areas in the entire primary practice during 1990.

		Number of Dentist Positions	
		full-time (32 hours or more per week)	part-time (less than 32 hours per week)
a.	General practitioners	_____	_____
b.	Specialists	_____	_____

15. Please indicate the number of full- and part-time non-dentist employee positions in the primary practice during 1990. (If none, enter zero.)

		Number of Non-Dentist Positions	
		full-time (32 hours or more per week)	part-time (less than 32 hours per week)
a.	Dental hygienist(s)	_____	_____
b.	Chairside assistant(s)	_____	_____
c.	Secretary/ receptionist(s)*	_____	_____
d.	Dental laboratory technician(s)	_____	_____
e.	Bookkeeper, business personnel	_____	_____

*Note: A secretary or receptionist who provides chairside assistance at least 50% of the time should be counted as a chairside assistant and not as a secretary or receptionist.

16a. What was the approximate number of visits per week that were treated by all hygienists in your primary practice in 1990? (If no hygienists were employed, skip to question 18.) _____ visits per week

16b. How are hygienists usually paid in your primary practice? (If more than one hygienist is employed, and the hygienists are paid by different methods, please circle all applicable responses.)

Hygienists are paid by:	full-time	part-time
a. hourly salary	1	1
b. annual salary	2	2
c. commission	3	3
d. annual salary plus commission	4	4
e. hourly salary plus commission	5	5
f. other, please specify _____		

17. Please provide the following for each hygienist employed by the entire primary practice during 1990. If the practice did not employ someone in these positions, please check the appropriate box in the first column.

	Not Applicable (Please check box.)	Annual Commission Salary/wages (in dollars) per year	Weeks Worked per Year weeks	Hours Worked per Week hours	Length of Experience Prior to Employment in this Practice years	months	Length of Employment in this Practice years	months
Dental Hygienist(s):								
Position #1	☐	$_____	_____	_____	_____	_____	_____	_____
Position #2	☐	$_____	_____	_____	_____	_____	_____	_____
Position #3	☐	$_____	_____	_____	_____	_____	_____	_____
Position #4	☐	$_____	_____	_____	_____	_____	_____	_____
Position #5	☐	$_____ per year	_____ weeks	_____ hours	_____ years	_____ months	_____ years	_____ months

18. Please provide the following regarding personnel employed by the entire primary practice during 1990. If the practice did not employ someone in these positions, please check the appropriate box in the first column.

	Not Applicable (Please check box.)	Annual Salary/wages (in dollars) per year	Weeks Worked per Year weeks	Hours Worked per Week hours	Length of Experience Prior to Employment in this Practice years	months	Length of Employment in this Practice years	months
Chairside Assistant(s):*								
Position #1	☐	$_____	_____	_____	_____	_____	_____	_____
Position #2	☐	$_____	_____	_____	_____	_____	_____	_____
Position #3	☐	$_____	_____	_____	_____	_____	_____	_____
Position #4	☐	$_____	_____	_____	_____	_____	_____	_____
Position #5	☐	$_____	_____	_____	_____	_____	_____	_____
Secretary/receptionist(s):*								
Position #1	☐	$_____	_____	_____	_____	_____	_____	_____
Position #2	☐	$_____	_____	_____	_____	_____	_____	_____
Position #3	☐	$_____	_____	_____	_____	_____	_____	_____
Position #4	☐	$_____	_____	_____	_____	_____	_____	_____
Dental Laboratory Technician(s):								
Position #1	☐	$_____	_____	_____	_____	_____	_____	_____
Position #2	☐	$_____	_____	_____	_____	_____	_____	_____
Bookkeeping/business personnel:								
Position #1	☐	$_____	_____	_____	_____	_____	_____	_____
Position #2	☐	$_____ per year	_____ weeks	_____ hours	_____ years	_____ months	_____ years	_____ months

*Note: A secretary or receptionist who provides chairside assistance at least 50% of the time should be counted as a chairside assistant and not as a secretary or receptionist.

19. In the primary practice during 1990, indicate whether or not and to whom the following procedures were usually delegated. Circle only one number for each procedure listed.

		Not Delegated	Dental Hygienist(s) Only	Chairside Assistant(s) Only	Assistant(s) and Hygienist(s)	Not Performed in this Office
a.	Taking impressions for casts	1	2	3	4	5
b.	Polishing coronal surfaces of teeth	1	2	3	4	5
c.	Fabricating/placing temporary restorations	1	2	3	4	5
d.	Administering local anesthetic agents	1	2	3	4	5
e.	Administering nitrous oxide/oxygen	1	2	3	4	5
f.	Applying etching agents and pit and fissure sealants	1	2	3	4	5

20. Indicate whether or not and to whom in the primary practice during 1990 the following benefits were offered.

		Not Offered	Dental Hygienist(s)	Chairside Assistant(s)	Dental Laboratory Technician(s)	Secretary/ Receptionist(s)
a.	Hospital benefits	1	2	3	4	5
b.	Medical/surgical benefits	1	2	3	4	5
c.	Separate malpractice insurance	1	2	3	4	5
d.	Life insurance	1	2	3	4	5
e.	Profit sharing	1	2	3	4	5
f.	Pension plan	1	2	3	4	5
g.	Paid sick leave	1	2	3	4	5
h.	Paid vacation days	1	2	3	4	5
i.	Reimbursement for: professional organization dues	1	2	3	4	5
	continuing education courses	1	2	3	4	5
j.	Incentive program (including percent of total production, percent of production above certain limits and/or set bonus if budgeted goals are met)	1	2	3	4	5

21a. Did the primary practice utilize computer processing services during 1990?

Yes 1
No (Skip to question 22.) 2

21b. Were these computer services provided by an:

in-house computer? 1
outside computer service? (Skip to question 21g.) 2

21c. How many stand alone personal computers (PC's) does the primary practice have? (If none, enter zero.) ..... _____

21d. Does your primary practice have a network?

Yes 1
No (Skip to question 21f.) 2

21e. If your primary practice has a network, how many work stations are there? ..... _____

21f. Who was the primary user of the computer system?

Dentist(s) 1
Secretary/receptionist(s) 2
Bookkeeper/accountant(s) 3
Office manager/business personnel 4

21g. Was the computer utilized for any of the following functions?

	Yes	No
Patient accounting	1	2
Maintaining expense records	1	2
Processing insurance forms	1	2
Maintaining treatment records	1	2
Diagnosis and monitoring of treatment	1	2
Scheduling patients	1	2
Office newsletters	1	2
Form letters	1	2
Word processing	1	2
Payroll	1	2

22. In the entire primary practice during 1990, what was the total:

a. number of operatories? ..... _____
b. square feet of office space? ..... _____

23. Did the primary practice operate its own dental laboratory during 1990?

Yes 1
No 2

24. Were any of the following items of equipment utilized by the primary practice during 1990?

		Yes	No
a.	Composite light curing unit	1	2
b.	High speed air handpiece with fiber optics	1	2
c.	Panoramic x-ray unit	1	2
d.	Ultrasonic or sonic scaling unit	1	2
e.	Electrosurgical unit	1	2
f.	Nitrous oxide analgesic equipment	1	2
g.	Modular instrument delivery system (wall divider)	1	2
h.	Automatic x-ray film processor	1	2
i.	Sterilizable (autoclavable) handpiece ...	1	2
j.	Scavenger system for nitrous oxide	1	2
k.	Intraoral video camera	1	2
l.	Surgical laser	1	2
m.	Biological indicator (spore test)	1	2
n.	Silver recovery unit	1	2

25. Which of the following best describes your primary practice location during 1990?

a. Metropolitan area with a population greater than 500,000:
central city location 1
suburban location 2
b. Metropolitan area with a population between 100,000 and 500,000:
central city location 3
suburban location 4
c. City of 50,000 to 99,999 population 5
d. City of 20,000 to 49,999 population 6
e. Rural (less than 20,000 population) 7

26a. In 1990, did the primary practice consist of more than one office location?

Yes 1
No (Skip to question 27.) 2

26b. If yes, how many total office locations were there? ..... _____

If you were a solo practitioner during 1990, please skip to question 28.

27. Please indicate the folowing regarding patient care provided by all dentists in the entire primary practice during 1990:

Entire Practice

The average number of:

a. total patient visits per week that were treated (excluding those with hygienist appointments only) ..... _____
visits per week

b. emergency and walk-in visits per week that were treated (unscheduled) If none, enter zero. ..... _____
visits per week

28. How many times did a typical patient visit the primary practice in 1990? ..... _____
number of visits

29. Approximately what percentage of the entire practice's yearly patients received on a referral basis from another practice dentist or physician? ..... _____%

30a. In the entire primary practice, about how many new patients were treated during a typical month in 1990? (If none, enter zero and skip to question 31.) ..... _____
new patients per month

30b. For the entire primary practice in 1990, please indicate the percentage of new patients from the following sources: (If none, enter zero.)

Sources of New Patients	Entire Practice
Other dentists:	
General practitioners	_____%
Specialists	_____%
Patients	_____%
Dental referral service	_____%
Other professionals (e.g., M.D.'s)	_____%
Direct mail or commercial advertising (TV, radio, newspaper, etc.)	_____%
Capitation/closed panel contracts	_____%
Other, please specify_____	_____%
Total	*100%*

31. For the **entire primary practice** during 1990, how long did an average patient of record and average new patient have to wait:

	Entire Practice Waiting Time	
	patient of record	*new patient*
a. for the initial appointment of a series (excluding emergency cases)?	_____	_____
b. to see a dentist after the patient arrived for a scheduled appointment?	_____	_____
	days	
	minutes	

32. Of the 52 weeks in 1990, how many weeks was the **primary practice** scheduled to be open to provide care to patients (not including emergency cases)? ..... _____ *weeks*

33. Approximately what percentage of the patients who visited the **primary practice** in 1990

	Entire Practice Patient Characteristics
a. were:	
14 years of age or younger?	_____%
15 to 64 years of age?	_____%
65 years of age or older?	_____%
Total	*100%*
b. were:	
covered by a private insurance program that pays or partially pays for their dental care?	_____%
covered by a public assistance program that pays or partially pays for their dental care?	_____%
not covered by an insurance program?	_____%
Total	*100%*
c. were:	
male?	_____%
female?	_____%
Total	*100%*
d. traveled various distances (from work or home) to your **primary practice** office within:	
walking distance or a 1-10 minute drive or transportation?	_____%
11-39 minute drive or transportation?	_____%
40 or more minute drive or transportation?	_____%
Total	*100%*

34. For each of the dental procedures listed below, indicate the usual fee the **entire primary practice** charged during 1990. If the procedure is usually provided free of charge, enter zero in the appropriate blank. If the procedure is not routinely performed, check the appropriate box. Please do not report ranges.

	Not Done	*Usual Fee*
a. Periodic oral examination (00120)	☐	$_____
b. Bitewing radiographs, four films (00274)	☐	$_____
c. Dental prophylaxis, for adults (01110)	☐	$_____
d. Pit and fissure sealant, per tooth (01351)	☐	$_____
e. Topical application of fluoride (including prophylaxis), child (01201) ...	☐	$_____
f. Amalgam restoration, one surface, permanent (02140)	☐	$_____
g. Fixed unilateral space maintainer (01510)	☐	$_____
h. Crown - porcelain fused to noble metal (02752)	☐	$_____
i. Root canal therapy-anterior (includes treatment plan, clinical procedures, and follow-up care, excludes final restoration) (03310)	☐	$_____
j. Periodontal scaling and root planing, per quadrant (04341)	☐	$_____
k. Periodontal scaling performed in the presence of gingival inflammation (04345)	☐	$_____
l. Complete upper denture, including routine post-delivery care (05110)	☐	$_____
m. Extraction (including local anesthesia and routine post-operative care), single tooth (07110)	☐	$_____

35. In the **entire primary practice**, what was the total amount of fees charged for the dental care provided during 1990 (annual billing)? ..... $_____

36. In the **entire primary practice**, what were the total **gross receipts actually collected** in 1990? (**NOTE**: If you do not extend credit, this figure may be the same as the figure in question 35.) ..... $_____

37. Of the gross receipts collected, what percentage were received: (If none, enter zero.)

		Gross Receipts
a.	as direct patient payment?	_____%
b.	as payment from government programs (e.g., Medicare, Medicaid, or other public insurance)?	_____%
c.	as direct payment from private insurance carriers?	_____%
d.	from other sources of payment? Please specify_____	_____%
	Total	*100%*

38. During 1990, were any of the expenses of the entire primary practice (including dental facilities and staff) shared with other dentists in:

		Yes	*No*
a.	your private practice?	1	2
b.	another private practice?	1	2

If you shared expenses for dental facilities or staff with dentists outside of your practice, please report only your entire primary practice's share of the expenses.

39. For each item below, please indicate the annual professional expenses for the entire primary practice during 1990. (If no expenses were incurred for specific items, please enter zero.)

a.	Yearly rent	$_____
b.	Yearly mortgage (including interest)	$_____
c.	Total salaries, wages, commissions and bonuses of non-dentist employees	$_____
d.	Total salaries, wages, commissions and bonuses of employed dentists (exclude salaries of owner dentists or shareholders of incorporated practices)	$_____
e.	Total employee taxes for both dentist and non-dentist employees	$_____
f.	Total salaries, wages, commissions and bonuses of officers/shareholder dentists (for incorporated practices only)	$_____
g.	Total cost of fringe benefits (including all dentists and staff)	$_____
h.	Dental supplies	$_____
i.	Office supplies	$_____
j.	Commercial dental laboratory charges	$_____
k.	Advertising expenses	$_____
l.	Malpractice insurance premiums	$_____
m.	Annual depreciation costs of dental and office equipment	$_____
n.	Taxes on business and business property	$_____
o.	Repairs of dental or office equipment	$_____
p.	Insurance related to the dental office (liability, fire, etc.)	$_____
q.	Legal and professional fees	$_____
r.	Interest on business indebtedness (excluding mortgage)	$_____
s.	Drugs	$_____
t.	Utilities (telephone, electricity, etc.)	$_____
u.	Professional expenses (travel to meetings, society dues, etc.)	$_____
v.	Bad debts	$_____
w.	All other expenses	$_____
x.	**Total professional expenses of operating the entire primary practice during 1990**	$_____

Any comments?

Thank you for your assistance in this important research project. Please return this questionnaire by folding and placing tape as indicated. Drop it in the mail, postage is paid.